



Think Ahead

News release

05 September 2022

Disciplinary Committee ordered Member Exclusion*

On 25 August 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Mir Shoaib Ahmed Lehri, of Quetta, Balochistan, Pakistan:

Allegation

Mr Mir Shoaib Ahmed Lehri, at all material times and currently an ACCA student:

1. Submitted or caused to be submitted to ACCA on or about 03 May 2017 an ACCA Practical Experience training record which purported to confirm: -
 - a. His Practical Experience Supervisor in respect of his practical experience training in respect of the period 01 January 2011 to 30 September 2015 was Person A when Person A did not and/or could not supervise his practical experience training in that period in accordance with ACCA's requirements as set out and published in ACCA's PER Guide.
 - b. He had achieved:
 - Performance Objective 2 (“Stakeholder relationship management”)
 - Performance Objective 3 (Strategy and innovation”)
 - Performance Objective 4 (“Governance, risk and control”)
 - Performance Objective 5 (“Leadership and management”)
 - Performance Objective 6 (“Tax compliance and verification”)
 - Performance Objective 18 (“Prepare for and plan the audit and process”)

ACCA

+44 (0)20 7059 5000

info@accaglobal.com

www.accaglobal.com

The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

- Performance Objective 19 (“Collect and evaluate evidence for an audit or assurance engagement”)

2. Mr Lehri’s conduct in respect of the matters described in allegation 1 above was:-

- a. In respect of allegation 1a, dishonest, in that Mr Lehri sought to confirm his supervisor did and could supervise his above referred to practical experience training in accordance with ACCA’s requirements which he knew to be untrue.
- b. In respect of allegation 1b, dishonest, in that Mr Lehri knew he had not achieved the performance objectives referred to in paragraph 1b above as described in the corresponding performance objective statements or at all.

4. Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014 as amended, Mr Lehri has failed to co-operate with the investigation of a complaint, in that he has failed to respond to the following correspondence ACCA sent to Mr Lehri in connection with its investigations in respect of the matters referred to in paragraph 1 above:

- Letter of 23 January 2020 (by post and email)
- Letter of 18 February 2020 (by post and email)
- Letter of 06 March 2020 (by post and email)
- Email of 15 September 2020
- Email of 11 November 2020
- Email of 12 May 2021
- Email of 22 October 2021

5. By reason of his conduct, Mr Lehri is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 4 above and in respect of allegation 4 only, liable in the alternative to disciplinary action pursuant to bye-law 8 (a)(iii).

The Disciplinary Committee ordered that Mr Lehri be removed from the student register and to pay costs to ACCA in the sum of £5800.

Please note that this may be the subject of an appeal.

ACCA's regulations require ACCA to publish the Committee's findings and orders by way of a news release, as soon as practicable.

– ends –

For media enquiries, contact:

ACCA Newsroom

E: newsroom@accaglobal.com

M: +44 (0)7725 498654

Twitter @ACCANews

accaglobal.com

Notes to Editors

About ACCA: ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **233,000** members and **536,000** future members based in **178** countries and regions that upholds the highest professional and ethical values.

We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

Since 1904 being a force for public good has been embedded in [our purpose](#). And because we're a not-for-profit organisation, we build a sustainable global profession by re-investing our surplus to deliver member value and develop the profession for the next generation.

Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow.

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