

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR THE DECISION

In the matter of:	Mr Mir Shoaib Ahmed Lehri
Heard on:	Thursday, 25 August 2022
Location:	Held remotely by video conference
Committee:	Mrs Helen Carter Shaw (Chair) Mr Constantinos Lemonides (Accountant) Ms Samantha Lipkowska (Lay)
Legal Adviser:	Mr Robin Havard
Persons present and capacity:	Mr Benjamin Jowett (ACCA Case Presenter) Miss Nyero Abboh (Hearings Officer)
Summary:	Allegations 1a), 1b), 2a), 2b), 4) and 5) - found proved Removed from the student register
Costs:	£5,800

PRELIMINARY APPLICATIONS

SERVICE OF PAPERS

ACCA



+44 (0)20 7059 5000



info@accaglobal.com



www.accaglobal.com



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

1. The Committee had considered the following documents: a Hearing Bundle (pages 1 to 322), a Pseudonymisation key (pages 1 to 3); a Service Bundle (pages 1 to 18), and an updated Service Bundle (pages 1 to 18). The Committee had also considered legal advice, which it had accepted.
2. The Committee had read the letter dated 28 July 2022 sent from ACCA by email to Mr Lehri and had noted the subsequent emails sent to him with the necessary link and password to enable him to gain access to the letter and the documents relating to this hearing. In the initial Service Bundle, the Notice of Proceedings dated 28 July 2022 included the incorrect date of hearing. In the updated Service Bundle, the Notice of Proceedings dated 28 July 2022 had been amended and included the correct date of hearing.
3. The Hearings Officer informed the Committee that the error in the original Notice had been detected immediately after it had been sent. The Hearings Officer took steps to recall the email to which that Notice was attached and then sent, on 28 July 2022, an email to which the Notice of 28 July 2022 was attached, together with the accompanying documents. This second Notice included the correct date of hearing.
4. The Committee was satisfied that such emails had been sent to Mr Lehri's registered email address in accordance with Regulation 22 of the Complaints and Disciplinary Regulations 2014 as amended ("CDR"). The Committee had noted that the emails had been delivered successfully. The Committee had also been shown by the Case Presenter evidence which illustrated that previous emails sent to the same email address had been opened, confirming that, as at October 2021, the email address was still active. The Committee reminded itself that it is the student member's responsibility to keep his record and contact details on the register up-to-date.
5. The emails and the documents to which Mr Lehri had access also contained the necessary information in accordance with CDR10. Consequently, the Committee decided that Mr Lehri had been properly served with the proceedings.

PROCEEDING IN ABSENCE

6. Mr Lehri failed to respond to the email of 28 July 2022.
7. On 12 and 15 August 2022, ACCA tried to call Mr Lehri on the mobile number registered with ACCA but there was no response nor was there the facility to leave a message on voicemail.
8. On 15 August 2022, ACCA sent a further email to Mr Lehri, reminding him of the date of hearing and asking him once again whether he intended to attend. There was no response.
9. Finally, on 23 August 2022, ACCA sent an email to Mr Lehri with a link enabling him to join today's hearing. There had been no response from Mr Lehri.
10. The Committee considered that ACCA had done everything possible to enable Mr Lehri to attend the hearing. The Committee was satisfied that the emails had been sent to the address on ACCA's register and there was a record of the emails having been delivered successfully. The Committee concluded that Mr Lehri had voluntarily absented himself from the hearing, which he could have joined by telephone or video link.
11. The Committee was also satisfied that, taking account of the seriousness of the allegations, it was in the public interest to proceed. The Committee did not consider that any benefit would be derived in adjourning the hearing and no such application had been made.
12. Finally, the Committee considered that it was in a position to reach proper findings of fact on the written evidence presented to it by ACCA.
13. The Committee ordered that the hearing should proceed in the absence of Mr Lehri.

ALLEGATIONS

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")
 - 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.

- c. In the alternative, any or all of the conduct referred to in paragraph 1 above demonstrates a failure to act with integrity.
3. In the further alternative to allegations 2a and or 2b above, such conduct was reckless in that it was in wilful disregard of ACCA's Guide to ensure
 - (i) A Practical Experience Supervisor met the specified requirements in terms of qualification and supervision of the trainee and/or
 - (ii) That the performance objective statements accurately set out how the corresponding objective had been met.
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).

DECISION ON FACTS, ALLEGATIONS AND REASONS

14. As stated above, and in reaching its decisions with regard to the allegations, the Committee had considered the following documents: a Hearing Bundle (pages 1 to 322), a Pseudonymisation key (pages 1 to 3); a Service Bundle (pages 1 to 18), and an updated Service Bundle (pages 1 to 18). The Committee had listened carefully to the submissions made by Mr Jowett and also considered legal advice, which it had accepted.

Allegations 1(a) & (b)

15. On 17 October 2005, Mr Lehri became a student member of ACCA.
16. The following abbreviations have been used:

PER – Practical Experience Requirement;
PES – Practical Experience Supervisor;
PO – Performance Objective.
17. Regulation 3(a) of ACCA's Membership Regulations provides that an ACCA trainee cannot become a member of ACCA until they have completed three years of approved work experience, in accordance with ACCA's PER.
18. The Committee had considered the evidence of ACCA's Professional Team Manager, Person C, set out in their statement dated 15 April 2021. The content of his statement had not been challenged by Mr Lehri. The Committee had also considered carefully the content of the Practical Experience Requirements booklet. The Committee made the following findings of fact.
19. At the material time in respect of the events leading to these proceedings, the requirements in respect of procedural validation of the completion of a trainee's three years' approved work experience were as follows:
 - a) Since at least 01 December 2007, in order to meet ACCA's PER, trainees

had to complete 36 months supervised practical experience in a relevant role and demonstrate that they have achieved the required number of performance objectives or POs, which are benchmarks of effective performance describing the types of work activities they would have been involved in as a trainee accountant;

- b) Prior to 2016, ACCA trainees had to achieve 13 POs in total, 9 of which were “Essential” POs and any 4 “Optional” POs using ACCA’s trainee development matrix through ACCA’s online portal *myACCA* to track and record the achievement of their POs access;
- c) A trainee’s “workplace mentor” was responsible for signing-off or approving a trainee’s practical experience and POs as soon as they agreed that a trainee had met the standard required. A workplace mentor had to be someone with whom the trainee worked closely, who knew the type of work the trainee was undertaking and who knew the quality of their work. In addition, the workplace mentor had to be a qualified accountant who, if not an ACCA member, was a member of a professional accountancy body or audit body recognised by law in the country in which the trainee worked;
- d) In 2011, ACCA’s online recording tool was updated and renamed “My Experience”. Trainees were still required to achieve 13 POs in total (9 Essential POs plus any 4 Options). ACCA’s PER is based on the International Federation of Accountants (IFAC) International Education Standard 5, PER. ACCA’s PER develops the professional knowledge and values, ethics and behaviours needed to become a professionally qualified accountant;
- e) In 2016, ACCA’s PER was revised again and a new version of the “My Experience” recording tool was introduced. Trainees had to achieve five “Essential” and any four “Technical” Performance Objectives (“POs”). To do so, the trainee must gain the experience required to achieve the necessary elements for each PO and complete a personal statement for

each, which are signed off by the trainee's "practical experience supervisor" (PES). Trainees must complete 36 months' experience in one or more accounting or finance-related role which is verified by their PES. Trainees must regularly record their PER progress in the online "MyExperience" recording tool, which is accessed via ACCA's online portal "myACCA";

- f) A trainee's personal statement for each PO must be a 200-500-word concise explanation of how they have achieved it. Trainees must provide examples of tasks they have been involved with to illustrate their personal statement. Trainee's statements must be in their own words and unique to their own work experience;
- g) It is a trainee's responsibility to find a PES who must be a qualified accountant recognised by law in the trainee's country and/or a member of an IFAC body with knowledge of the trainee's work. A PES will therefore usually be a trainee's line manager, or the person to whom the trainee reports on projects or activities. A PES cannot sign off experience that a trainee has not been able to demonstrate to them in the workplace. If a PES is not a trainee's line manager, then the PES may consult with the trainee's line manager to validate their experience;
- h) A trainee can also select the "IFAC qualified external supervisor option". A trainee should choose this option if the nominated supervisor is an IFAC qualified accountant but is not an employee of the trainee's organisation, such as an external auditor or consultant. The IFAC qualified external supervisor needs to then consult with the trainee's unqualified line manager in order to be able to sign off or approve the trainee's POs. As they would not be working directly for the same employer, they would not be able to sign-off the trainee's time;
- i) Trainees must enter their PES's details into the "MyExperience" recording tool and send their PES an invitation to register as their PES. Trainees cannot submit anything to their PES until the PES is registered;

- j) Guidance about ACCA's PER including trainees' responsibilities, PESs and their role, is, and was throughout the material time, published on ACCA's website.
20. With regard to Mr Lehri's claim of work experience, the documentation submitted by him purported to illustrate the following as representing his training for the purposes of achieving the necessary PER.
21. Between 06 February 2008 to 30 April 2009, the documentation alleged to support a claim that Person B acted as Mr Lehri's Supervisor for the purposes of approving his objectives (and time) when Mr Lehri was working at Company A as an Assistant Finance Officer. However, the Committee found that none of the objectives alleged to have been achieved, were achieved at this firm and none were approved by Person B.
22. Between 15 July 2009 and 30 December 2010, Mr Lehri claimed 17 months of workplace experience as an accountant at Company B. He further claimed that, during this time, Person B again approved both his objectives and time.
23. Mr Lehri's PER record then showed that he claimed 57 months of workplace experience when working at Company B for a second time from 01 January 2011 to 30 September 2015 as a Finance Manager. Whilst it was suggested that Person B approved his time, it was now claimed that Person A had approved all the objectives relating to this second period of employment at Company A.
24. Mr Lehri's PER record also showed he submitted nine PO statements for approval to Person A on or around 03 May 2017. The PO statements were all approved by Person A on the same date they were submitted for approval.
25. Even though Person A did not become an ACCA member until 23 September 2016 and would not be permitted to act as a supervisor until then, Mr Lehri claimed Person A was his supervisor when he was working at Company B from 01 January 2011 to 30 September 2015.

26. As for Person B, despite requesting Mr Lehri to do so, ACCA, and therefore this Committee, had not been provided with any evidence that Person B was a qualified accountant either during the period they allegedly supervised Mr Lehri or otherwise. ACCA had therefore been unable to establish Person B's eligibility to act as Mr Lehri's supervisor to confirm achievement of his performance objectives.
27. With regard to the Performance Objectives, having considered the documentation, and in the absence of any evidence from Mr Lehri, the Committee found that Mr Lehri's PO2, PO4, PO5, PO6, PO18 and P019 statements were the same or nearly the same as Person A's statements.
28. Furthermore, the following statements submitted by Mr Lehri were the same, or effectively the same, as the Trainees identified below:

PO3 - Trainee II;

PO4 - Trainee II;

PO5 - Trainees B, R, S, Z, II, PP and SS;

PO6 - Trainees HH, S, QQ and P;

PO18 - Trainees A, T, Z, II, EE, HH, PP, RR and SS;

PO19 - Trainees T and RR.

29. The Committee noted that, whilst the word count was slightly different in certain cases, the wording itself was almost identical, both in terms of the sort of experience outlined and also the typographical and grammatical errors.
30. The following are three examples of this approach.

PO3

31. The Committee had considered the documentary evidence and found that the words used by Mr Lehri in his "Strategy and innovation" PO statement ("PO3")

were identical, or practically identical, to the words used by Trainee II and they are also the words which were then approved by Person A on 03 May 2017:

"The role in which I was appointed as interneer render service of audit,taxation and corporate consultancy to its clients.It is a registered with local governing laws and Institute of Chartered accountancy. It is well a reputed firm in this field. Firstly I was appointed in a department where employees strength was near to 12.Management was thinking that they are running internal audit with excess number of employees and their salary budget is disturbing because of this.Further,they started thinking internal audit itself is increasing costs instead of decreasing.For this,Co.had conducted number of trainings and workshops in order to enhance the skills of all the employees including me.Due to enhanced skills employees strength of internal audit department was reduced and Co.got a permanent savings from salaries and performance of our department become also improved.Being senior officer Internal audit,I beacame head of post audit team for 6 assignments.I did have three juniors working under my supervision.I reviewed their work at each post audit assignment and guided them our audit strategy before starting each assignment and finalized the audit reports according to their findings.During the audit of HR function,One of my subordiante had found the fake employee in the system and he had discussed the whole thing with HR manager and Director HR before completion of audit without even discussing me and my manager.I told him that he did the wrong thing and he should not have discussed his observation with anyone outside the department before completion od audit.I told him that he did "tipping off" and his activity had warned the whole HR deptt. and they can try to rectify or conceal the things before completion of Audit. In their findings they found that maintainance supervisor and manager were found guilty so were fired." (sic)

32. The records also showed, and the Committee found, that, by way of example, PO3 had been submitted by Trainee II and approved by Person A on 02 May 2017. This pre-dated, albeit by one day, the submission by Mr Lehri of his PO3 which took place on 03 May 2017 with Person A's approval recorded as having taken place on the same day. The Committee, therefore, found that it could not be the case that other trainees had copied the words of Mr Lehri.

PO5

33. The Committee had considered the documentary evidence regarding the words used by Mr Lehri in his "Leadership and Management" PO statement ("PO5") and found that they were identical, or practically identical, to the words used by Person A and seven other trainees, namely Trainees B, R, S, Z, II, PP, and SS.
34. The Committee found that the words below were the words submitted by Mr Lehri and approved by Person A on 03 May 2017:

"My head of Department announce me as a team leader in my department and told all the employees our agenda that we are going to make some structural changes and everybody will have to cooperate with me.I reviewed ever employees existing job description and make the existing system of my deptt including input,process and output.Then i made different sections like recievables,payables,compliance,finance,cash and taxation.I work with my deputy manager and HOD in order to make every employee's revised job description along with job mannual and KPI's for performance measurement and shared all the things with HR deptt.The opportunity was very successful .The overall work flow of my deptt became smooth and everybody started performing their jobs as well.Further,Other deptt's work flow had been improved because of our deptt's better coordination with them.DUe to this activity my HOD also got benchmark in order to assess each employeed performance.Further,We did have all job manuals from which every employee can easily prepare his successors and train their replacement in case of leaving. I have learned high level of self control by making myself relaxed in tough situations.I keep try to be nice and soft spoken person to my colleagues,seniors and sub-ordinates.I have learned high level of time management skills.lused to add reminders on my Microsoft Outlook software with date and time for pending tasks.I prioritize my tasks according to Stephen Convey's time management grid(Urgency-Importance Model).lused to set deadlines for my tasks earlier than the deadlines given by my manager in order to complete the tasks in time." (sic)

35. The records also showed, and the Committee found, that, by way of example, PO5 had been submitted by Trainees B and II and approved by Person A on 01 and 02 May 2017 respectively. This pre-dated the submission by Mr Lehri of his PO5 which took place on 03 May 2017 with Person A's approval recorded as having taken place on the same day. Furthermore, as stated, the words were effectively the same as those submitted by Person A on 08 September 2016.
36. The Committee, therefore, found that it could not be the case that other trainees had copied the words of Mr Lehri.

PO18

37. The Committee had considered the documentary evidence regarding the words used by Mr Lehri in his "Prepare for and plan the audit and assurance process" PO statement ("PO18").
38. The Committee found that the words below are the words used by Mr Lehri and approved by Person A. They are also identical, or practically identical, to the words used by Person A and Trainees A, T, Z, II, EE, HH, PP, RR, and SS.

"I have worked as senior officer in internal audit of medium sized private company. I did both pre and post audit assignments. Pre audit included pre-audit of all types of payments, salaries, wages, sales and any special assignment given by manager. Post audit included audit of all the functions of the company in which I had to identify the weaknesses in the internal controls which might cause fraud or error. I also did surprise stock takes of all types of stores in the company. For every assignment, I had to finalize the audit report as per requirement of my manager or management and forward it to Manager. Further, I also had to prepare consolidated audit report quarterly. I also worked on ad-hoc and special audits given my manager. Effective planning includes the time, no. of staff, grey areas to be considered, overall audit strategy and completion date of audit. At start of my career, I have done the audit of sales function of the company without effective planning which caused my juniors

and colleagues to suffer with lot of problems including irrelevant sample selection, extra time allocated and not finding the main weaknesses in the internal controls. The overall audit report was badly hit and it was rejected by management with negative comments on it. My manager did angry on me and my monthly performance appraisal was badly hit." (sic)

39. The records also showed, and the Committee found, that PO18 had been submitted by Trainee II and approved by Person A on 02 May 2017. This predated the submission by Mr Lehri of PO18 which took place on 03 May 2017 with Person A's approval recorded as having taken place on the same day.
40. Whilst the POs of certain of the trainees post-dated those of Mr Lehri, the Committee found that, due to the similarities in the description of the work experience described by each trainee, and the fact that it was not remotely credible that all trainees would have undergone exactly the same work experience and then expressed it in effectively identical terms, the Committee was satisfied that the wording was taken from a template and that it represented a pattern of behaviour.
41. ACCA wrote to Mr Lehri notifying him that these statements were copies from Person A and other trainees of Person A's PO statements and requested his response. There was no reply.
42. As stated, the Committee found that Person A only became a member of ACCA on 23 September 2016. It was, therefore, only from that date that Person A was permitted to supervise a trainee in respect of his or her workplace experience.
43. In the circumstances, Person A could not have been Mr Lehri's Supervisor when working for the employer stipulated in the period 01 January 2011 to 30 September 2015.
44. The Committee had been provided with the decision of an ACCA Disciplinary Committee in relation to disciplinary proceedings brought against Person A in January 2021, arising out of their conduct which was directly related to the

allegations against Mr Lehri. At the conclusion of those proceedings, that Committee had found that Person A had:

- a) Approved the POs and/or supporting statements of 52 ACCA trainees, including Mr Lehri, when Person A had no reasonable basis for believing they had been achieved and/or were true;
- b) Falsely represented to ACCA that they had supervised the work experience of 52 ACCA trainees, including Mr Lehri, in accordance with ACCA's PER;
- c) Improperly assisted 52 ACCA trainees, including Mr Lehri, in completing their supporting statements as evidence of their achievements of their ACCA Practical Experience performance objectives; and
- d) Improperly participated in, or been otherwise connected with, an arrangement to assist 52 ACCA trainees to draft and/or approve their supporting statements as evidence of their achievement of their ACCA Practical Experience performance objectives, when those trainees were unable or unwilling to properly obtain verification from a supervisor that they had met ACCA's Practical Experience Requirements.

45. In respect of allegation 1(a), as stated, the Committee found that Person A did not become an ACCA member until 23 September 2016. Person A could not be Mr Lehri's PES until and unless they were qualified to do so. Consequently, they were only able to do so with effect from 23 September 2016.

46. Therefore, the Committee found that Person A could not, and did not, act as Mr Lehri's supervisor for any of the time Mr Lehri claimed to have worked for Company B between 01 January 2011 and 30 September 2015.

47. In the absence of any explanation from Mr Lehri, the Committee was also satisfied, on the balance of probabilities, that Mr Lehri knew that, from 01 January 2011 to 30 September 2015, Person A was not qualified to, and

therefore could not, act as his PES. The obligation to ensure that a person was qualified to supervise remained with Mr Lehri.

48. In addition, there was no evidence of any contact taking place between Person B and Person A as would be expected if both were acting as his supervisor as shown on Mr Lehri's PER.
49. The Committee found that Person A did not provide the necessary supervision of Mr Lehri's work during the entire period of 01 January 2011 to 30 September 2015. As is stated in the PER booklet, one of the three components of PER is to, *"regularly record your PER progress in your online My Experience record, which can be accessed via myACCA."*
50. To summarise, in reaching its finding, the Committee had taken account of the following:
 - (a) There was no documentary evidence at all of any contact between Mr Lehri and Person A, such as supervision notes, meeting notes, file reviews, text messages; appointments, or emails concerning work undertaken by Mr Lehri when at Company B between 01 January 2011 and 30 September 2015;
 - (b) There was no evidence of any contact between the person held out to be Mr Lehri's supervisor, Person B, and Person A throughout the entire period;
 - (d) There was no supporting evidence of supervision being undertaken by anyone else, including anyone from Company B, who was qualified to supervise, during the relevant period;
 - (f) It had been found in proceedings against Person A that Person A had not conducted any supervision of any of the 51 trainees to include Mr Lehri;

- (g) The Committee had found that Mr Lehri knew that Person A was not qualified to supervise him;
 - (h) It was approximately 21 months after he had claimed to have worked for Company B that Mr Lehri submitted to Person A his objectives on 03 May 2017 and, without any involvement in the supervision of work allegedly carried out by Mr Lehri, Person A approved the objectives on the same day.
51. On this basis, the Committee found the facts of allegation 1(a) proved.
52. With regard to allegation 1(b), the Committee relied on its findings as set out at paragraphs 27 to 40 above. It made the following additional findings of fact.
53. With regard to the statements submitted by Mr Lehri in respect of POs 2, 3, 4, 5, 6, 18 and 19, the Committee noted that it was a stipulation of ACCA's PER, as confirmed in the booklet, that the words in the statement must be unique to the trainee who had undertaken the practical training.
54. The Committee found that the words used by Mr Lehri were not his own and that he had effectively copied the words which had been provided to him in a form of template by Person A. As stated above, the words were identical, or practically identical, to those used by a number of other trainees, and Person A himself.
55. This was a clear abuse of the process of validation and no weight could be placed on the description of the experience gained as described in the statements. It was simply not credible that the performance objectives of up to eight trainees would have been absolutely identical, let alone that, independently of each other, they would then use exactly the same words.
56. It had been found that Mr Lehri had deliberately submitted PO statements which were identical to the PO statements of other trainees who had purported to be

supervised by Person A, as well as Person A himself, when he knew it did not accurately reflect the work that he had undertaken.

57. No evidence had been provided regarding the description of the work allegedly carried out by Mr Lehri to satisfy POs 2, 3, 4, 5, 6, 18 and 19 when employed by Company B and the Committee found, on the balance of probabilities, that no such work had been carried out.
58. On this basis, the Committee found the facts of allegation 1(b) proved.

Allegations 2(a) and (b)

59. The Committee relied upon its findings of fact under allegations 1(a) and 1(b) above.
60. The Committee had found that Mr Lehri knew that, in the period 01 January 2011 to 30 September 2015, Person A had not supervised his practical training to the requisite standard or at all. The Committee also found that Mr Lehri knew that Person A could not have supervised his practical experience as they were not qualified to do so.
61. The Committee had also found that Mr Lehri had failed to write the statement in support of POs 2, 3, 4, 5, 6, 18 and 19 in his own words. He had simply adopted words used by others and therefore, there was no guarantee whatsoever that the description would match in any way his practical experience. He, therefore, knew that he had not achieved the performance objectives in respect of POs 2, 3, 4, 5, 6, 18 and 19 as described.
62. The Committee was satisfied that, by the standards of ordinary decent people, such conduct would be considered to be dishonest.
63. Consequently, the Committee found allegations 2(a) and 2(b) proved.

Allegation 2(c)

64. On the basis that this allegation was pleaded in the alternative to allegation 2(a) and 2(b), the Committee made no finding in respect of it.

Allegations 3(i) and (ii)

65. On the basis that this allegation was pleaded in the alternative to allegation 2(a) and 2(b), the Committee made no finding in respect of it.

Allegation 4

66. On 23 January 2020, ACCA sent an email to Mr Lehri. The Committee found that the email was sent to Mr Lehri's registered email address. A letter from ACCA to Mr Lehri dated 22 January 2020 was attached to the email. This was also sent by post. The letter informed Mr Lehri of the investigation into his conduct regarding his submission of his PER to ACCA. The letter had attached to it a series of documentation to include Mr Lehri's PER logbook. The letter described in detail the issues that were being investigated and required Mr Lehri to respond to a series of questions so that the investigation could make progress. The letter contained the following paragraph:

Regulation 3(1) of ACCA's Complaints and Disciplinary Regulations sets out your duty to co-operate with me:

- a) *Every relevant person is under a duty to co-operate with any investigating officer and any assessor in relation to the consideration and investigation of any complaint.*
- b) *The duty to co-operate includes providing promptly such information, books, papers or records as the investigating officer or assessor may from time to time require.*
- c) *A failure or partial failure to co-operate fully with the consideration or investigation of a complaint shall constitute a breach of these regulations and may render the relevant person liable to disciplinary action...'*

67. Mr Lehri was required to respond to the complaint by 13 February 2020. Despite the clear reminder of his duty to cooperate, and the potential consequences of his failure to do so, no response was received.
68. On 18 February 2020, ACCA sent a further email to Mr Lehri's registered email address, attaching a letter. This was also sent by post. The letter reminded Mr Lehri again of the duty to cooperate and the potential consequences for failing to do so, extending the time limit for him to respond to 03 March 2020. No response was received.
69. On 06 March 2020, ACCA sent a further email to Mr Lehri to which another letter was attached. This was also sent by post. It confirmed that if Mr Lehri did not respond by 27 March 2020, an allegation relating to his failure to cooperate would be raised against him. Despite that warning, no response was received.
70. On 16 May 2020, ACCA sent another email to Mr Lehri's registered email address to which a letter was attached, confirming that, as a result of Mr Lehri's failure to respond to the correspondence outlined above, ACCA, "*shall now proceed accordingly.*" Again, no response was received.
71. On 15 September 2020, ACCA sent a further email to Mr Lehri's registered email address to which was attached a letter. In the email, Mr Lehri was required to respond by 22 September 2020. The attached letter confirmed the ongoing investigation into Mr Lehri's conduct in respect of the PER element of his training. It was confirmed that ACCA was considering making an application for an Interim Order suspending Mr Lehri's membership but indicated that such a measure would not be necessary if Mr Lehri provided an undertaking on the terms set out in the letter. A form of undertaking was enclosed for signature by Mr Lehri and returned to ACCA. As stated in the covering email, the response was required by 22 September 2020. No response was received.
72. On 11 November 2020, ACCA sent a final email to Mr Lehri's registered email address, attaching further copies of the above correspondence and referring to

his complete failure to respond. He was asked once again to respond to the questions raised in the initial letter of 22 January 2020 and he was allowed until 25 November 2020 to do so. There was no response.

73. On 12 May 2020, an Investigation Officer of ACCA sent an email to Mr Lehri at his registered email address referring to the letter of 23 January 2020 and setting out the basis on which ACCA maintained that Mr Lehri had not gained the work experience he claimed to have received. He was reminded once again of his duty to cooperate. He was asked to respond by 26 May 2021. There was no response.
74. On 22 October 2021, ACCA sent a further email to Mr Lehri at his registered email address, asking him questions with regard to his PER and, in particular, further enquiries with regard to Person B. He was required to respond by 29 October 2021. There was no response.
75. The Committee had accepted ACCA's evidence, based on its case management system, and found that Mr Lehri had opened the emails of 23 January 2020, 16 May 2020, 12 May 2021 and 22 October 2021.
76. The Committee was entirely satisfied that there had been a complete lack of cooperation by Mr Lehri with ACCA's investigation and found the allegation proved.

Allegation 5

77. Taking account of its findings that Mr Lehri had acted dishonestly, together with the abject failure on his part to engage with ACCA and comply with his duty to cooperate with its investigation, the Committee was satisfied that he was guilty of misconduct. Such conduct fell far below the standards expected of an accountant, to which a student member should always aspire and adhere and could properly be described as deplorable. In the Committee's judgement, it brought discredit to Mr Lehri, the Association and the accountancy profession.

78. The Committee found allegation 5 proved.

SANCTION AND REASONS

79. The Committee considered what sanction, if any, to impose taking into account all it had read in the bundle of documents, ACCA's Guidance for Disciplinary Sanctions, and the principle of proportionality. It had listened to submissions from Mr Jowett, and to legal advice from the Legal Adviser, which it accepted.

80. The Committee considered the available sanctions in increasing order of severity having decided that it was not appropriate to conclude the case with no order.

81. The Committee was mindful of the fact that its role was not to be punitive and that the purpose of any sanction was to protect members of the public, maintain public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance.

82. The Committee considered whether any mitigating or aggravating factors featured in this case.

83. The Committee accepted that there were no previous findings against Mr Lehri.

84. The Committee noted that Mr Lehri had completely failed to engage and cooperate with the proceedings.

85. As for aggravating features, on the basis of the Committee's findings, it had been established that Mr Lehri's behaviour had been dishonest, and the steps Mr Lehri had taken involved a level of determination, premeditation and collusion with another member of ACCA. In the case of the POs, it also represented an act designed to deceive his regulator. The Committee was entirely satisfied that his behaviour would undermine confidence in the profession and put at risk the reputation of ACCA.

86. The Committee also noted that, in failing to engage with the process, Mr Lehri had shown neither insight nor remorse. There was no indication that he had any understanding of the gravity of his conduct.
87. The Committee was concerned that, due to his deceitful conduct, there was a risk that Mr Lehri would have gained qualification as an accountant without the necessary competence or experience. In this way, he could have caused harm or had an adverse impact on members of the public.
88. Finally, his conduct, both in terms of his training and his failure to cooperate with ACCA, had extended over a protracted period of time.
89. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
90. The Committee then considered whether a severe reprimand would be an appropriate sanction. Again, taking account of the seriousness of its findings, the Committee did not consider that a severe reprimand would be sufficient or proportionate.
91. Mr Lehri had been found to have acted dishonestly in his conduct. The Committee was also concerned that, based on its findings, the objective of his dishonest conduct was to gain an unfair advantage over those who had approached their practical training in an honest way. Due to the lack of legitimate evidence regarding his training, he may have become a member when he was not competent to do so. Therefore, this was conduct on Mr Lehri's part which may have led to him achieving a level of success to which he was not entitled, and which was not merited. In this way, as stated, he presented a future risk to the accountancy profession and the public.
92. Mr Lehri had also failed persistently to cooperate with his regulator, ACCA, in respect of an investigation of potentially serious allegations. Such behaviour put at risk the ability of ACCA to regulate and supervise its members. His lack of engagement and his failure to show any insight or contrition for his lack of

cooperation, led the Committee to conclude that, currently, there was no guarantee that Mr Lehri would behave in a manner expected of a member of ACCA.

93. In the Committee's judgement, Mr Lehri's overall conduct was fundamentally incompatible with being a student member of ACCA and undermined the integrity of ACCA membership. The Committee adopted the Guidance which stated that the reputation of ACCA and the accountancy profession was built upon the public being able to rely on a member to do the right thing in difficult circumstances. It noted this was a cornerstone of the public value which an accountant brings.
94. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to remove Mr Lehri from the student register of ACCA but could find none.
95. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Mr Lehri shall be removed from the student register.

COSTS AND REASONS

96. The Committee had been provided with a simple cost schedule (page 1) and a detailed cost schedule (pages 1 to 2).
97. The Committee concluded that ACCA was entitled to be awarded costs against Mr Lehri, all allegations, including dishonesty, having been found proved. The amount of costs for which ACCA applied was £6,401.50. Taking account of the complexity of the case, the Committee did not consider that the costs incurred were unreasonable.
98. Mr Lehri had failed to provide the Committee with details of his means. Mr Lehri had chosen not to engage with the proceedings and had failed to respond to any previous correspondence. However, the Notice of Proceedings had made

it clear that, if ACCA proved any or all of the allegations, it would be applying for costs and that he should provide details of his means if he wished to suggest that he was not in a position to pay all or any of the costs claimed. In the absence of such information, the Committee approached the matter on the basis that Mr Lehri was in a position to pay any amount of costs it was prepared to award.

99. The Committee considered it was appropriate to discount the total claim to reflect the fact that the actual hearing, and therefore the involvement of Mr Jowett and Ms Abboh, had not taken a full day.
100. In all the circumstances, the Committee exercised its discretion when determining the amount Mr Lehri should be expected to pay. It considered that it was reasonable and proportionate to award a contribution towards the costs of ACCA in the reduced sum of £5,800.00.

EFFECTIVE DATE OF ORDER

101. Taking into account all the circumstances, the Committee decided that it was unnecessary, and not in the interests of the public, for this order to take immediate effect.
102. In reaching its decision, the Committee took account of the fact that Mr Lehri was a student member, to be distinguished from the roles that may be occupied, and the sort of work that could be undertaken, by a full member.
103. This order shall take effect at the expiry of the period allowed for an appeal in accordance with the Appeal Regulations.

Mrs Helen Carter-Shaw
Chair
25 August 2022