

## HEARING

### DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

#### REASONS FOR DECISION

**In the matter of:** Mr Ahsan Tariq

**Heard on:** Tuesday, 01 and Wednesday 02, February 2022

**Location:** Held Remotely by Microsoft Teams via ACCA Offices,  
The Adelphi, 1-11 John Adam Street, London WC2N 6AU

**Committee:** Mrs Helen Carter-Shaw (Chair)  
Ms Andrea White (Accountant)  
Ms Samantha Lipkowska (Lay)

**Legal Adviser:** Mr Robin Havard (Legal Adviser)

#### Persons present

**and capacity:** Mr Benjamin Jowett (ACCA Case Presenter)  
Ms Nkechi Onwuachi (Hearings Officer)  
Mr Ahsan Tariq (Member)

**Summary** Exclusion from membership

**Costs:** The member is to pay costs to ACCA in the sum of  
£300.00.

#### ACCA



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## **ALLEGATIONS**

Mr Ahsan Tariq, at all material times an ACCA affiliate

1. Submitted or caused to be submitted to ACCA on or about 27 July 2017 an ACCA Practical Experience training record which purported to confirm:
  - a. His Practical Experience Supervisor in respect of his practical experience training in the period 01 July 2014 to 30 June 2017 was Mr A when Mr A did not and or could not supervise his practical experience training in accordance with ACCA's requirements as set out and published in ACCA's PER Guidance.
  - b. He had achieved Performance Objective 9: Evaluate investment and financing decisions.
2. Mr Tariq's conduct in respect of the matters described in allegation 1 above was:-
  - a. In respect of allegation 1a, dishonest, in that Mr Tariq sought to confirm his supervisor did and could supervise his 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 Tariq knew he had not achieved the performance objective he claimed as described in the corresponding performance objective statement 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 Guidance to ensure:
  - a. His Practical Experience Supervisor met the specified requirements in

terms of qualification and supervision of the trainee; and /or

- b. that the performance objective statement accurately set out how the corresponding objective had been met.
4. By reason of his conduct, Mr Tariq is guilty of misconduct pursuant to ACCA byelaw 8(a)(i) in respect of any or all the matters set out at 1 to 3 above.

### **DECISION ON FACTS, ALLEGATIONS AND REASONS**

1. The Committee had considered the following documents: a main hearing bundle (pages 1 to 233); a tabled additional (1) bundle (pages 1 to 8); a tabled additional (2) bundle (pages 1 to 6), and a service bundle (pages 1 to 19).
2. The Committee had listened to the oral submissions made by Mr Tariq.

### **Allegations 1(a) & (b)**

3. On 17 July 2017, Mr Tariq became an ACCA affiliate. On 04 August 2017, he became a member of ACCA.
4. 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 Practical Experience Requirement ("*PER*").
5. The Committee had considered the evidence of ACCA's Professional Team Manager, Mr B, set out in his statement dated 15 April 2021. The content of his statement had not been challenged by Mr Tariq. The Committee made the following findings of fact.
6. The following abbreviations have been used:

PER – Practical Experience Requirement;

PES – Practical Experience Supervisor;

PO – Performance Objective.

7. The requirements in respect of procedural validation of the completion of a trainee's three years' approved work experience were as follows:
  - a) 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;
  - b) ACCA's PER has three components. Trainees must 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*";
  - c) 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;
  - d) 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;

- e) 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.
  - f) 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.
  - g) Guidance about ACCA’s PER including trainees’ responsibilities, PESs and their role, is, and was throughout the material time, published on ACCA’s website.
8. Mr Tariq’s PER record showed he claimed 36 months of workplace experience at Company E between 01 July 2014 and 30 June 2017. This claimed period of employment was submitted to Mr A by Mr Tariq on 26 July 2017 and approved by Mr A on 27 July 2017.
9. Mr Tariq’s PER record also showed that, on 26 July 2017, he submitted to Mr A nine PO statements for Mr A’s approval. The PO statements were approved by Mr A on the following day, i.e. 27 July 2017. In the comment box for each of the PO statements Mr Tariq submitted to Mr A for approval, he added:
- Company E – Audit Trainee.
10. On investigation, ACCA discovered that another trainee who was alleged to have been supervised by Mr A had submitted a personal statement in respect of a PO which was effectively identical to that of Mr Tariq, in terms of content, grammar and typographically.

11. The Committee had considered the documentary evidence and found that the words used by Mr Tariq in his "Evaluate investment and financing decisions" PO statement ("PO9") were identical to the words used by Trainee Z.

***"Evaluate investment and financing decisions" PO statement (PO9)***

*"As a financial accountant I also have to makes analysis about the opportunities identified by the company management using different techniques i.e payback period, ARR, Net present value technique so that management may decide about the project which Will be financially acceptable. As In NPV calculation using relevant cash flow techniques and then find the project npv if the project gives positive npv then project will be accepted. however, management also considered other nonfinancial factors in their decision making about that project. I just had to perform financial analysis about that project. I also used other techniques like ARR and so that the company may compare project s payback with target payback to reach at the decision about project. To perform this task, I used different techniques according to the project undertaking by the company. I.e normally company needs to perform Net present value method to find the feasibility of the project. For that first of all I predict the relevant cash flows of that project using appropriate sources. Then find the appropriate cost of capital so that will be uses as a discount factor to find the present value of that project. At the end find the Net present value of the project. Hence company management makes decision based on these calculations. i.e whether project gives positive npv or not." (sic)*

12. The records also showed, and the Committee found, that PO9 had been submitted by Trainee Z and approved by Mr A on 07 June 2017. This pre-dated the submission by Mr Tariq of PO9 which took place on 26 July 2017 with Mr A's approval recorded as having taken place on the following day.
13. The Committee found that Mr A did not become an ACCA member until 23 September 2016. Despite that fact, in the PER document submitted to ACCA, Mr Tariq claimed that Mr A was his supervisor when he was working at Company E between 01 July 2014 and 30 June 2017. This meant that,

according to the procedural validation requirements set out above, Mr A would not have been eligible to have been Mr Tariq's supervisor until at least 23 September 2016 at the earliest because he did not become an ACCA member until then.

14. Furthermore, the Committee rejected the evidence of Mr Tariq that Mr A had at any stage provided the requisite level of supervision, as there was no credible evidence to support this assertion.
  
15. The Committee had been provided with the decision of an ACCA Disciplinary Committee in relation to disciplinary proceedings brought against Mr A in January 2021, arising out of his conduct which was directly related to the allegations against Mr Tariq. At the conclusion of those proceedings, that Committee had found that Mr A had:
  - a) Approved the POs and/or supporting statements of 52 ACCA trainees, including Mr Tariq, when Mr A had no reasonable basis for believing they had been achieved and/or were true;
  
  - b) Falsely represented to ACCA that he had supervised the work experience of 52 ACCA trainees, including Mr Tariq, in accordance with ACCA's PER;
  
  - c) Improperly assisted 52 ACCA trainees, including Mr Tariq, 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.

16. In reaching its findings, the Committee had also considered carefully the written responses provided by Mr Tariq in the course of ACCA's investigation together with the oral submissions of Mr Tariq provided at the hearing on 01 February 2022. The Committee had also assessed carefully the weight to be attached to his submissions, Mr Tariq having declined to give oral evidence to the Committee. The Committee did not find his overall account to be credible because of inconsistencies in his account.

17. In his written response to ACCA dated 31 January 2020, Mr Tariq explained how he met Mr A:

*"I met Mr A during my assignment at Company C. I was on an audit and assurance related assignment given by my employer Company E, Mr Y. During my one-year long assignment I came to know about Mr. A who was a volunteer doing research work in this NPO. Mr. A as an ACCA member and having vast experience in this field knew my work. Therefore, he offered to assist me as a supervisor to sign my PER objectives. I requested Mr. A to review my work and I assigned him as my PER supervisor to review my PER progress and achievements and to approve my PER objectives. This was because my firm was not approving my PER objectives due to the reasons I have described above. My goal was to get my PER signed on regular basis so that after completing three years at the firm I can achieve ACCA Membership and apply for a better job based on my ACCA membership."*

18. Mr Tariq suggested in his oral submissions that it was not until 2017 that he read ACCA's guidelines with regard to PER. The Committee rejected that submission. It was not consistent with his goal, as expressed above, of getting his PER signed on a regular basis.

19. When Mr Tariq was asked to provide evidence of his supervision by Mr A, he was unable to do so. In the same written response, he stated:

*"I was not directly reportable to Mr. A, therefore, there is no email correspondence between me and Mr. A. Moreover, Mr. A used to review my work on my personal computer only, as I was not allowed to share my work*



*with him via email because of client confidentiality. I used to set up meetings with Mr. A via WhatsApp to get my work reviewed. However, I do not possess any of that chat because I have moved to United Arab Emirates for employment purposes and have changed my phone number due to which I have lost my previous WhatsApp chats. Therefore, I will not be able to provide any documentary evidence.”*

20. On 22 June 2021, ACCA contacted Mr Tariq and asked him questions about the second supervisor to whom reference was made in Mr Tariq’s training record, including details of that supervisor’s role in supervising and training him; what steps he took to satisfy himself that this second supervisor was, throughout the material time, a qualified accountant, and the second supervisor's membership details if, indeed, he was a qualified accountant.
21. Even though Mr Tariq stated that the second supervisor was employed by Company E as an Audit Manager, Mr Tariq failed to respond to this request and failed to provide any evidence that the person was qualified to supervise. Furthermore, even though the second supervisor was recorded as the person verifying Mr Tariq's *"time"* whilst working at Company E, he did not verify or approve any of Mr Tariq's POs or PO statements. That was left entirely to Mr A.
22. Whilst Mr Tariq had failed to respond to ACCA's request for an explanation why his PO9 statement was identical to that of Trainee Z, Mr Tariq confirmed in the document entitled *"PERSONAL STATEMENT"* lodged in advance of this hearing that this was, *"Due to this negligence...."* In his submissions, he suggested that his failure to comply with ACCA's PER was due to his recklessness.
23. In respect of allegation 1(a), as stated, the Committee found that Mr A did not become an ACCA member until 23 September 2016. Mr A could not be Mr Tariq's PES until and unless he was qualified to do so. Consequently, he was only able to do so with effect from 23 September 2016.

24. Therefore, the Committee found that Mr A could not, and did not, act as Mr Tariq's supervisor for any of the time Mr Tariq claimed to have worked for Company E between 01 July 2014 and 23 September 2016 i.e., just under 28 months of the 36 months of training that required supervision which was compliant with the rules. Indeed, it was accepted by Mr Tariq that he only met Mr A for the first time in mid-2016.
25. The Committee was also satisfied, on the balance of probabilities, that Mr Tariq knew that, from 01 July 2014 to 23 September 2016, Mr A was not qualified to, and therefore could not, act as his PES. Indeed, in the document entitled, PERSONAL STATEMENT, Mr Tariq stated, *"In my desperation to obtain the Membership and experience, I accepted Mr Khan as ACCA external supervisor, and I was unable to verify if he was a legitimate supervisor."*
26. Mr Tariq also wrote to suggest that he was aware of the process to be followed to fulfil the PER. In his email of 31 January 2020, he stated, *"I followed the procedures as explained in the PER guides issued by ACCA."* This contradicted his oral submission to the Committee that it was in or about 2017 that he became aware of the procedure to be followed to comply with ACCA's PER. Further, it was only in the course of his oral submissions that he suggested that he only became aware of the eligibility requirements of supervisors when ACCA notified him of their investigation which had led to these proceedings.
27. Furthermore, the Committee found that Mr A did not provide the necessary supervision of Mr Tariq's work during the entire period of 01 July 2014 to 30 June 2017.
28. 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 Tariq and Mr A, such as supervision notes, meeting notes, file reviews, text messages, appointments, or emails. The Committee rejected Mr Tariq's evidence that he set up weekly meetings with Mr A and that Mr A would look at his work on Mr Tariq's work laptop;

- (b) Mr Tariq's evidence with regard to the manner in which he worked, and the suggestion that Mr A would look at Mr Tariq's work on a work laptop, was also contradictory. In his email to ACCA of 31 January 2020, he stated that he, *"had saved all my past assignments in my personal computer that I was using at my workplace as my employer did not provide a PC of their own."* If that were so, there was no reason for his failure to produce evidence of work undertaken by him. However, in his email to ACCA of 26 March 2021, he stated, *"All of the client data was taken by the audit firm when I left my internship there. It was stored in the laptops that were provided by the firm";*
- (c) Mr Tariq had also failed to produce any whatsapp messages that he alleged was the means by which he arranged to meet with Mr A;
- (d) There was no supporting evidence of supervision being undertaken by anyone else, including anyone from Company E who was qualified to supervise, during the relevant period;
- (e) Mr Tariq asserted that he worked in the audit department of Company E. Audit work is to a very large degree dependent on corroborative documentary evidence, and it would have been apparent to Mr Tariq that he would have to evidence his PO statements and the level of supervision he had received;
- (f) It had been found in proceedings against Mr A that Mr A had not conducted any supervision either of Mr Tariq or any of the other 51 trainees;
- (g) It had been found that Mr Tariq had deliberately submitted a PO statement which was identical to the PO statement of another trainee who had purported to be supervised by Mr A when he knew it did not accurately reflect the work that he had undertaken.

29. On this basis, the Committee found the facts of allegation 1(a) proved.

30. Mr Tariq had admitted the facts of allegation 1(b) and the Committee found it proved.
31. The Committee made the following additional findings of fact.
32. With regard to the statement submitted by Mr Tariq in respect of PO9, the Committee noted that it was a stipulation of ACCA's PER that the words in the statement must be unique to the trainee who had undertaken the practical training.
33. The Committee found that the words used by Mr Tariq were not his own and that he had effectively copied the words which had been provided to him in a form of template by Mr A. As stated above, the words were identical to those used by Trainee Z which had been submitted and approved some weeks earlier on 07 June 2017.
34. Again, Mr Tariq's accounts in relation to this issue were contradictory. In his written account, he stated that, when drafting the PO statements, he would liaise with his, *"fellow ACCA affiliate colleagues" and sought advice from Mr A. However, in his oral submissions, Mr Tariq stated that he, "wrote some stuff down but he [Mr A] said do not do that and he handed me some words and I did not know where it came from, and I submitted my PER and he approved it."*
35. 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 statement. It was simply not credible that the performance objectives of two trainees would have been absolutely identical, let alone that, independently of each other, they would then use exactly the same words.
36. For the reasons outlined above, the Committee had not found Mr Tariq's explanations contained in his responses, both written and oral, to be either plausible or credible.

37. On this basis, and on Mr Tariq's admission, the Committee found the facts of allegation 1(b) proved.

**Allegations 2(a) and (b)**

38. The Committee relied upon its findings of fact under allegations 1(a) and 1(b) above.
39. The Committee had found that Mr Tariq knew that, in the period 01 July 2014 to 30 June 2017, Mr A had not supervised his practical training to the requisite standard. The Committee also found that Mr Tariq knew that, from 01 July 2014 to 23 September 2016, Mr A could not have supervised his practical experience as he had not become acquainted with Mr A until mid-2016.
40. The Committee had also found that Mr Tariq had failed to write the statement in support of PO9 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 PO9 as described.
41. The Committee was satisfied that, by the standards of ordinary decent people, such conduct would be considered to be dishonest.
42. Consequently, the Committee found allegations 2(a) and 2(b) proved.

**Allegation 2(c)**

43. 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(a) and (b)**

44. 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**

45. Taking account of its findings that Mr Tariq had acted dishonestly, the Committee was satisfied that he was guilty of misconduct in that such conduct fell far below the standards expected of an accountant and could properly be described as deplorable. In the Committee's judgement, it brought discredit to Mr Tariq, the Association and the accountancy profession.
46. The Committee found allegation 4 proved.

#### **SANCTION AND REASONS**

47. 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 also listened to legal advice from the Legal Adviser, which it accepted.
48. 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.
49. 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.
50. The Committee considered whether any mitigating or aggravating factors featured in this case.
51. The Committee accepted that there were no previous findings against Mr Tariq. However, the Committee did not accept that this necessarily amounted to a mitigating feature.
52. The Committee had little information regarding the personal circumstances of Mr Tariq. The Committee noted that Mr Tariq had provided the Committee with

letters from two clients but there was no indication that the clients were aware of the current proceedings or the nature of the allegations.

53. The Committee noted that Mr Tariq had engaged and cooperated with the proceedings, but that, other than allegation 1(b), he had effectively denied the allegations throughout.
54. In both his email of 31 January 2020 and the document entitled "*Personal Statement*", Mr Tariq had outlined the difficulties encountered by someone in his position in gaining ACCA membership in Pakistan due to what he described as the actions taken by ICAP. This included a circular which had been issued by ICAP in 2012 stipulating that audit firms in Pakistan, including firms such as Company E, were prohibited from hiring ACCA trainees. Whilst Mr Tariq stated that a court had ordered that this circular should be withdrawn, firms had continued to refrain from hiring ACCA trainees on a contractual basis.
55. The Committee noted what Mr Tariq had to say in respect of such difficulties. However, it did not consider that this could ever amount to a justification for acting dishonestly to circumvent the regulatory requirements that had to be followed in order to succeed in becoming an ACCA member.
56. Redacted.
57. As for aggravating features, on the basis of the Committee's findings, it had been established that Mr Tariq's behaviour had been dishonest, and the steps Mr Tariq had taken involved a level of determination, premeditation and collusion with another member of ACCA. The conduct could not be described as an isolated occurrence and the deceitful behaviour had taken place over a period of time. In the case of the PO, 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.
58. The Committee also noted that, save for allegation 1(b), Mr Tariq had denied the allegations and therefore had not shown either insight or remorse. The

nearest Mr Tariq came to accepting his wrongdoings was to suggest that his copying of the PO statement amounted to negligence, which illustrated a failure to accept the gravity of his conduct. Indeed, even in the course of his submissions in respect of sanction when he indicated that he accepted its findings, the Committee was not persuaded that he truly understood or accepted the fact that he had been dishonest. He stated that his motive had not been to, "*bluff*" ACCA or to become a member in this way. He maintained that he had worked for it and wanted at work to be recognised.

59. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
60. 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.
61. Mr Tariq 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. Even though Mr Tariq may have passed his exams, 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 Tariq's part which had led to him to achieve a level of success to which he was not entitled, and which was not merited. In this way, he could present a risk to the public.
62. This was conduct which was fundamentally incompatible with being a 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.



63. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to exclude Mr Tariq from membership of ACCA but could find none.
64. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Mr Tariq shall be excluded from membership of ACCA.

### **COSTS AND REASONS**

65. The Committee had been provided with a finance bundle (pages 1 to 5).
66. The Committee concluded that ACCA was entitled to be awarded costs against Mr Tariq, all allegations, including dishonesty, having been found proved. The amount of costs for which ACCA applied was £10,629.00. Taking account of the complexity of the case, the Committee did not consider that the costs incurred were unreasonable, save that there should be a reduction in terms of the time spent by the Case Presenter which had been estimated at 16 hours. The Committee therefore reduced the amount of costs incurred and claimed to £9,969.00.
67. Mr Tariq had provided the Committee with details of his means with some supporting documents. Mr Jowett had not challenged the information. The Committee accepted the information provided and concluded that Mr Tariq's financial circumstances were very limited. He also indicated that he was responsible for providing financial support to other members of his family.
68. In all the circumstances, and taking into account Mr Tariq's very limited means, the Committee exercised its discretion when determining the amount Mr Tariq 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 £300.00.

### **EFFECTIVE DATE OF ORDER**

69. Taking into account all the circumstances, the Committee decided that it was in the interests of the public for this order to take immediate effect.
70. In reaching its decision, the Committee was concerned that Mr Tariq had achieved membership status by dishonest means. His case was to be distinguished from a case where an individual had become a member of ACCA legitimately and who subsequently became the subject of disciplinary proceedings for reasons unrelated to his application for membership.
71. It followed that, unless the effect of the order was immediate, there was a risk that Mr Tariq may continue to hold himself out as a member pending the outcome of any appeal without the necessary skills and experience to conduct work which only a properly qualified member should undertake. In this way, he may represent a risk to the public. It was therefore in the interests of the public for the order to take immediate effect.
72. The Committee ordered that the Interim Order in respect of Mr Tariq shall be rescinded.

**Mrs Helen Carter-Shaw**  
**Chair**  
**01 and 02 February 2022**