

## HEARING

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

#### REASONS FOR DECISION

**In the matter of:** Mr Abdullah Shukat

**Heard on:** Tuesday, 11 January 2022

**Location:** Remotely via Microsoft Teams

**Committee:** Mr Michael Cann (Chair)  
Mr Trevor Faulkner (Accountant)  
Mr Geoffrey Baines (Lay)

**Legal Adviser:** Mr Robin Havard

#### Persons present

**and capacity:** Mr Benjamin Jowett (ACCA Case Presenter)  
Miss Nkechi Onwuachi (Hearings Officer)  
Miss Geraldine Murray (Hearings Officer)

**Observers:** Ms Laura Markham (Financial Reporting Council)

**Summary** Exclusion from membership with immediate effect

**Costs:** £2,700

#### PRELIMINARY APPLICATIONS

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1. The Committee had considered the following documents: a hearing bundle (pages 1 to 200); a Tabled Additional (1) bundle (pages 1 to 9); a screenshot of a webpage; a pseudonymisation key (pages 1 to 3), and a service bundle (pages 1 to 14). The Committee had also considered legal advice, which it had accepted.
2. The Committee had read the letter dated 14 December 2021 sent by ACCA by email to Mr Shukat and had noted the subsequent emails sent to Mr Shukat with the necessary link and password to enable Mr Shukat to gain access to the letter and the documents relating to this hearing. The Committee was satisfied that such emails had been sent to his 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.
3. The emails and the documents to which Mr Shukat had access also contained the necessary information in accordance with CDR10. Consequently, the Committee decided that Mr Shukat had been properly served with the proceedings.

#### **PROCEEDING IN ABSENCE**

4. On 05 January 2022, ACCA sent an email to Mr Shukat asking him to indicate whether he intended to attend the hearing, reminding him of the date of hearing and also that, if he did not intend to attend, whether he could indicate that he was happy for the hearing to proceed in his absence. The Committee noted that the email had been delivered successfully. There was no reply.
5. The Committee concluded that ACCA had taken reasonable steps to notify Mr Shukat of the hearing and to enable him to attend the hearing. The letter of 14 December 2021 set out the basis on which Mr Shukat could join the hearing remotely and that ACCA would be responsible for making such arrangements.

6. The Committee also noted that the email address used by ACCA to notify Mr Shukat of the hearing and also the email of 05 January 2022 was the same address used by Mr Shukat when he corresponded with ACCA on 03 February 2020, 13 and 15 September 2020, and 21 March 2021.
7. Finally, the last contact between ACCA and Mr Shukat was on 09 December 2021 when ACCA contacted Mr Shukat by telephone. Mr Shukat confirmed that he was the person speaking. He was then asked whether he had received the email from ACCA dated 09 December 2021 and for him to return the Case Management Form. At that stage, Mr Shukat stated, "*sorry you have the wrong number*" and terminated the call.
8. The Committee found, on the balance of probabilities, that Mr Shukat was aware of today's hearing and had decided not to attend. He had voluntarily absented himself and had waived his right to attend.
9. 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. 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, to include the written responses provided by Mr Shukat.
10. The Committee ordered that the hearing should proceed in the absence of Mr Shukat.

## **ALLEGATIONS**

Mr Abdullah Shukat, at all material times an ACCA affiliate:

1. Submitted or caused to be submitted to ACCA on or about 20 February

2019 an ACCA Practical Experience training record which purported to confirm:

- a) his Practical Experience Supervisor in respect of his practical training in the period 05 May 2015 to 26 May 2018 was Mr A when Mr A did not or could not supervise his practical experience training in accordance with ACCA's requirements as set out and published in ACCA's PER Guidance (the Guidance);
- b) he had achieved performance objectives:
  - Performance Objective 3 – strategy and innovation;
  - Performance Objective 5 – leadership and management;
  - Performance Objective 6 – record and process transactions and events;
  - Performance Objective 18 – prepare for and plan the audit and assurance process.

2. Mr Shukat's conduct in respect of the matters referred to in allegation 1 above was:

- a) In respect of allegation 1a, dishonest, in that Mr Shukat 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 Shukat knew he had not achieved the performance objectives referred to in paragraph 1b 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 demonstrate 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 statements referred to in paragraph 1b accurately set out how the corresponding objective had been met.
  
- 4. By reason of his conduct, Mr Shukat 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 3 above.

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

### **Allegations 1a and 1b**

- 11. On 14 January 2019, Mr Shukat became an affiliate of ACCA. On 08 March 2019, he became a member of ACCA.
  
- 12. Mr A became an ACCA member on 23 September 2016.
  
- 13. 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").

14. 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 Shukat. The Committee made the following findings of fact.

15. The following abbreviations have been used:

PER – Practical Experience Requirement;

PES – Practical Experience Supervisor;

PO – Performance Objective.

16. The requirements in respect of procedural validation of the completion of a trainee's three years' approved work experience was 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. As at 2012, and therefore at the time that Mr Shukat claimed to have started his work experience in 2015, trainees must achieve 13 POs. In 2016, this was revised to nine, made up of five "Essential" and any four "Technical" POs. This can be attained by gaining the experience required to achieve the necessary elements for each PO and complete a personal statement for each PO, which are signed off by the trainee's practical experience supervisor (PES), formerly known as a workplace mentor. Trainees must complete 36 months experience in one or more accounting or finance-related roles which are 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 the PO. Trainees must provide examples of tasks they have been involved with to illustrate their personal statement. Trainees' statements must be 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, who would act as the trainee's mentor, to validate their experience.
  - e) 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. The PES can only register if he or she is a qualified accountant. It is the trainee's responsibility to ensure that his PES is qualified to act as a PES.
  - f) Guidance about ACCA's PER including trainees' responsibilities and the necessary qualifications of a PES and their role, is, and was throughout the material time, published on ACCA's website.
17. Mr Shukat's PER record showed that he claimed 36 months of workplace experience at Company A. between 05 May 2015 and 26 May 2018. This claimed period of employment was submitted to Mr A, as his line manager and approved by Mr A in that capacity on 20 February 2019. Mr A had previously confirmed Mr Shukat had achieved 9 performance objectives on 07 November 2018 and 11 November 2018 i.e. some six months after Mr Shukat purported to have completed his workplace experience.

18. In an email to ACCA dated 03 February 2020, Mr Shukat stated that he met Mr A during his work at Company A when Mr A was working on a research project on tax matters related to Pakistan as an NPO. Mr Shukat wrote that, *“During his visit, he viewed my work and that time I ask him to approve my Practical Experience Requirement when I find him as a ACCA member which were the compulsory requirement from ACCA for any trainee to approve his PER.”* (sic)
19. In the same email, Mr Shukat stated, *“Mr [A] visits my firm off and on and he supervises us during different assignments. I was engaged in different assignments during my stay in [Company A]. Mr.[A] supervised me. Mr. [A] helped me to identify my performance objectives which I should achieve. He also helped me, how I can achieve my relevant experience. Once I identify my performance objective with the help of Mr.[A], I start working on these objectives and my experience. After gaining specific experience I wrote my objective to Mr.[A] and he approved after reviewing.”* (sic)
20. Mr Shukat also explained that he wrote all the performance objectives in his own words and, *“if I am lacking in something he guides me about that area”*.
21. In his email of 21 March 2021, Mr Shukat explained that he was trying to contact his supervisor, but was not getting a response, that he had provided his evidence to the best of his ability and as he was in UAE, he was unable to approach his supervisor who was in Pakistan. He stated that he had never been involved in any activity which would bring *“discretion on my profession or the professional body I am associated with.”*(sic)
22. The Committee found, on the balance of probabilities, that the account provided by Mr Shukat in his written responses was neither plausible nor credible.



23. As regards the firm Company A, despite Mr Shukat's assertions that he worked at the firm, ACCA had been unable to verify the existence of the Firm, as detailed in Mr B's statement. The only document which had been produced was by ACCA and amounted to a screenshot of a webpage of a recruitment agency, Company B, as opposed to a website for the firm of Company A. Furthermore, on Company B's webpage, it stated that the post was, "unverified", and the explanatory note on the webpage stated that, in the absence of further information, it was not possible for Company B to verify the employer i.e. Company A.
24. Despite being requested to do so, Mr Shukat had failed to provide any documentary evidence to corroborate his assertion that Company A. existed or had ever existed. Indeed, he confirmed that he did not have a contract of employment and was paid a stipend in cash. In his email of 02 February 2020, Mr Shukat stated that, *"the firm was also hesitant to pay in the bank"*.
25. The Committee found, therefore, on the balance of probabilities, that the firm Company A had not existed during the time that Mr Shukat purported to undertake his workplace experience.
26. On the basis that the Committee had found that Company A had not existed at the material time, the assertion that Mr A had acted as Mr Shukat's supervisor was also rejected. Furthermore, Mr A did not become an ACCA member until 23 September 2016, and therefore could not have acted as Mr Shukat's supervisor for the first 17 months of the time when Mr Shukat claimed to have worked at Company A.
27. In any event, the Committee found that Mr A did not supervise Mr Shukat's professional experience at all throughout the entire period between 05 May 2015 and 28 May 2018. Despite being requested to do so, Mr Shukat had not provided any evidence of his work, let alone evidence that such work had been supervised. The Committee also took account of the fact that Mr A had

received, and approved, Mr Shukat's PO statements in November 2018, some five months after the alleged completion of Mr Shukat's workplace experience in May 2018.

28. In addition, the Committee found that the records showed Mr A had also approved Mr Shukat's time spent. Mr A had at no stage been employed by Company A and only Mr Shukat's line manager could reasonably confirm this element.
29. Finally, the Committee noted that Mr Shukat described himself as an audit trainee, but a very considerable amount of the work experience described in the PO statements was inconsistent with such a role.
30. The Committee also rejected Mr Shukat's assertion that his PO statements were in his own words.
31. The Committee had considered the documentary evidence and found that the words used by Mr Shukat in his "Strategy and Innovation" PO statement ("PO3") were effectively the same words as those used by Trainee K. Indeed, it had the same word count.

### **Strategy and Innovation PO statement (PO3)**

*"During my professional experience, at initial stages, I assisted my business development managers with the parameters to deeply understand the industry in which business was operating, the main activities of business, weaknesses, possible threats and strengths. Also, all of these aspects were required in comparison of company competitors. All of my research work was based on internet findings only from trusted and authentic websites, newspapers, published books, company accounts and of course short interviews from management officials and colleagues. Using my knowledge grasped during business planning papers, I applied PESTEL and SWAT analyses in order*

*to highlight business strengths, weaknesses, advantages and threats along with other external forces affecting the business operations at individual levels and on industry as a whole. A number of company weaknesses were highlighted in comparison to current market competitors which were thus defined via flow chart diagrams using power point and trend analysis using Microsoft excel and other office tools. Meetings were organized for better communication of our current issues and their possible solutions were welcomed. There remained some of the internal problems such as communication gaps, one-way directions, no feedback practice etc, which caused ineffectiveness and inefficiencies in achievement of targets. All of the above issues were analyzed and new changes in design and processes were proposed with their possible affects and achievement of targets along with their feasibility and acceptability."*

32. The Committee had considered the documentary evidence and found that the words used by Mr Shukat in his "Leadership and Management" PO statement ("PO5") were effectively the same words as those used by Trainee J. Again, it had the same word count.

#### **Leadership and Management PO statement (PO5)**

*"My strategy to manage any task was to divide it among my team according to the expertise required by each level of task to the member possessing those scales of expertise. Whenever any task was assigned to my team by my manager/ director, I always call for a short meeting among my team members explaining the requirements, skills required, outlay of the tasks, its performance objectives, the way forward and most importantly the time constraints. Individuals goals were aligned with the requirements overall and tasks were initiated. I always support a questioning approach and encourage my team members to ask questions frequently not only to clear the objective but also to make communications fluent and narrow the communication gap. This way, everybody felt more comfortable and are open to cross questioning*

*leading to reduced miscommunications. All of the tasks were always prioritized according to their significance and time boundaries. Any of the tasks requiring higher levels of expertise were already communicated to managers/ directors at initial stages for their timely availability and discussion for better time management. Work done by other team members were frequently reviewed by myself in order to ensure the correct track was being followed. Use of IT equipment especially Microsoft Office tools was necessary under my supervision as to increase individual IT skills as well as to increase the productivity and effectiveness."*

33. The Committee had considered the documentary evidence and found that the words used by Mr Shukat in his "Record and Process Transactions and Events" PO statement ("PO6") were effectively the same words as those used by Trainee AA.

**Record and Process Transactions and Events PO statement (PO6)**

*"At initial stage, I have been using the software for general entries relating day to day transactions of company. Recording of daybooks, updating receivable ledgers, purchase registers, payable registers, posting of sale invoices/ sales returns have been done using the software. Gathering weekly data I information regarding intra company sales between company and its Parent company and posting the transactions for true reflection in accounts and ledgers. Managing the entries relating to petty cash movement between parent and subsidiary and vendor payments received in parent company bank accounts. Making the adjusting entries into system to counter the effect of wrong entries made by trainees. Also for the adjustment of ledgers between parent and subsidiary. Making journal voucher entries directly into the ledgers for update of relative receivable accounts. Posting of sales returns after verification of applicable terms and conditions in context of each party. Preparing bank reconciliation statements for multiple bank accounts of company by incorporating outstanding cheques, pay orders, bank overdrafts,*

*outstanding lodgments etc. Reconciliation of receivable accounts and payable accounts after verification of applicable discounts rates and sales returns. Review of the sales discounts applied by trainees in posting of sales invoices, verification of sales return policy and other internal controls."*

34. The Committee had considered the documentary evidence and found that the words used by Mr Shukat in his "Prepare and Plan for the Audit and Assurance Process" PO statement ("PO18") were effectively the same words as those used by Trainees J and JJ.

**Prepare and Plan for the Audit and assurance process PO statement (PO18)**

*"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."*

35. On 29 January 2021, ACCA's Disciplinary Committee found that Mr A, who did not become a member of ACCA until 23 September 2016 and who could not therefore have been a PES before 23 September 2016, had:
- approved the POs and/or supporting statements of 52 ACCA trainees, including Mr Shukat's, when Mr A had no reasonable basis for believing they had been achieved and/or were true;
  - falsely represented to ACCA that he had supervised the work experience of 52 ACCA trainees, including Mr Shukat, in accordance with ACCA's PER;
  - improperly assisted 52 ACCA trainees, including Mr Shukat, in completing their supporting statements as evidence of their achievements of their ACCA Practical Experience performance objectives; and
  - 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.
36. In respect of allegation 1a, as stated, the Committee found that Mr A did not become an ACCA member until 23 September 2016. Mr A could not be Mr Shukat'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.
37. Therefore, the Committee found that Mr A could not have acted as Mr Shukat's supervisor for any of the time Mr Shukat claimed to have worked for Company A between 05 May 2015 and 23 September 2016.

38. The Committee also rejected Mr Shukat's claim to have had regular contact with Mr A.
39. In reaching its finding, and in summary, the Committee had taken account of the following:
  - (a) There was no evidence at all of any contact between Mr A and Mr Shukat in respect of Mr Shukat's work which could amount to supervision;
  - (b) The Committee had found that Mr Shukat had failed to establish that Company A existed as a firm of accountants during the material time;
  - (c) It had been found in proceedings against Mr A that Mr A had not conducted any supervision either of Mr Shukat or any of the other 51 trainees;
  - (d) Finally, it had been found that Mr Shukat had deliberately submitted PO statements which were identical to the PO statements of other trainees who had purported to be supervised by Mr A when he knew they did not accurately reflect the work that he had undertaken. Certain of the PO statements of other trainees had been submitted before those of Mr Shukat.
40. The Committee was satisfied, on the balance of probabilities, that Mr Shukat knew that Mr A was not qualified to, and therefore could not, act as his PES. ACCA's guidance was clear, namely that it was Mr Shukat's responsibility to ensure that Mr A was qualified to supervise.
41. Furthermore, the Committee found that Mr A did not supervise Mr Shukat's practical experience between 05 May 2015 and 26 May 2018.
42. On this basis, the Committee found the facts of allegation 1a proved.

43. With regard to the statements submitted by Mr Shukat in respect of PO3, PO5, PO6 and PO18, the Committee noted that it was a stipulation of ACCA's PER that the words in the statements must be unique to the trainee who had undertaken the practical training.
44. The Committee found that the words used by Mr Shukat were not his own and that he had effectively adopted the words which had been provided to him in a form of template by Mr A. This was a clear abuse of the process of validation and no weight could be placed on the description of the experiences gained as suggested in the statements.
45. The Committee repeated its findings at paragraphs 30 to 39 above.
46. The Committee had not found Mr Shukat's explanations contained in his responses, and his assertion that, in preparing the PO statements, he wrote the statements in his own words, to be either plausible or credible.
47. On this basis, the Committee found the facts of allegation 1b proved.

#### **Allegations 2a and 2b**

48. The Committee relied upon its findings of fact under allegations 1a and 1b above.
49. The Committee had found that Mr Shukat knew that Mr A had not supervised his practical training and he knew that Mr A was not qualified to supervise his practical experience.
50. The Committee had also found that Mr Shukat had failed to write the statements in support of PO3, PO5, PO6 and PO18 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 the practical experience, if any, of Mr Shukat.



51. The Committee was satisfied that, by the standards of ordinary decent people, such conduct would be considered to be dishonest.
52. Consequently, the Committee found allegations 2a and 2b proved.

#### **Allegation 2c**

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

#### **Allegations 3a and b**

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

#### **Allegation 4**

55. Taking account of its findings that Mr Shukat had acted dishonestly, the Committee was satisfied that he was guilty of misconduct in that such conduct could properly be described as deplorable. In the Committee's judgement, it brought discredit to Mr Shukat, the Association and the accountancy profession.
56. The Committee found allegation 4 proved.

#### **SANCTION AND REASONS**

57. 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.

58. 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.
59. 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.
60. The Committee considered whether any mitigating or aggravating factors featured in this case.
61. In terms of mitigating factors, the Committee accepted that there were no previous findings against Mr Shukat. However, the Committee was mindful of the fact that the activities of Mr Shukat that had given rise to the allegations had occurred at a very early stage in his career.
62. The Committee had little information regarding the personal circumstances of Mr Shukat, save that he had outlined the difficulties faced by him in gaining ACCA membership in Pakistan. The Committee also noted that Mr Shukat had not provided the Committee with any testimonials or references as to his character.
63. However, the Committee acknowledged that Mr Shukat had engaged with the process to the extent that, during the investigation as opposed to these proceedings, he had corresponded with ACCA with regard to the allegations.
64. As for aggravating features, on the basis of the Committee's findings, it had been established that Mr Shukat's behaviour had been dishonest. The steps Mr Shukat had taken involved a level of determination and premeditation. This was not an isolated incident. The course of conduct extended over a period of time and represented significant and repeated acts of deceit. The Committee

was entirely satisfied that his behaviour would undermine confidence in the profession and put at risk the reputation of ACCA.

65. The Committee also noted that it had no evidence that Mr Shukat had shown either insight or remorse.
66. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
67. 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.
68. Mr Shukat 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. He may have become a member when he was not competent to do so. Therefore, this was conduct on Mr Shukat's part which could have led to him achieving 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. It was also conduct which was fundamentally incompatible with being a member of ACCA.
69. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to exclude Mr Shukat from membership of ACCA but could find none.
70. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Mr Shukat shall be excluded from membership of ACCA.

## **COSTS AND REASONS**

71. The Committee had been provided with a costs schedule (pages 1 to 5) related to ACCA's overall claim for costs.
72. The Committee concluded that ACCA was entitled to be awarded costs against Mr Shukat, all allegations, including dishonesty, having been found proved. The amount of costs for which ACCA applied was £5,338.50. The schedule of costs appeared to be inaccurate with regard to time spent, in particular with regard to the Case Presenter.
73. In the Notice of Proceedings, Mr Shukat had been informed by ACCA that, if the allegations were found proved, an application for costs would be made. A form was also sent to Mr Shukat to complete with regard to details of his income, assets and liabilities. Mr Shukat had failed to provide ACCA with any details as to his financial circumstances. The Committee therefore approached its consideration of ACCA's claim on the basis that Mr Shukat was able to pay any amount it considered to be reasonable and proportionate.
74. In all the circumstances, and in exercising its discretion, the Committee considered that it was reasonable and proportionate to award costs to ACCA in the reduced sum of £2,700.00.

#### **EFFECTIVE DATE OF ORDER**

75. 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.
76. In reaching its decision, the Committee was concerned that Mr Shukat 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. Therefore, it followed that, unless the effect of the order was immediate, there

was a risk that Mr Shukat 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. This was also consistent with the basis on which an Interim Order had previously been imposed and which remained in force.

77. Based on its decision, the Committee ordered that the Interim Order in respect of Mr Shukat shall be rescinded.

**Mr Michael Cann**  
**Chair**  
**11 January 2022**