



Think Ahead

# News release

25 July 2022

## Disciplinary Committee ordered Member excluded\*

On 14 July 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Sehrish Anwar Memon of Jeddah, Saudia Arabia.

### Allegations

Miss Sehrish Anwar Memon, at all material times an ACCA affiliate:

1. Submitted or caused to be submitted to ACCA on or about 24 May 2017 an ACCA Practical Experience training record which purported to confirm:
  - a. Her Practical Experience Supervisor in respect of her practical experience training in the period 01 January 2013 to 31 December 2014 was Person A when Person A did not and or could not supervise her practical experience training in accordance with ACCA's requirements as set out and published in ACCA's PER Guidance (the Guidance).
  - b. She had achieved:
    - Performance Objective 1, Ethics and Professionalism;
    - 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;

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- Performance Objective 6, Record and process transactions and events;
- Performance Objective 7, Prepare external financial reports;
- Performance Objective 8, Analyse and interpret financial reports; and
- Performance Objective 18, Prepare for and plan the audit and assurance process.

2. Miss Memon's conduct in respect of the matters described in allegation 1 above was:-

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

4. By reason of her conduct, Miss Memon 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 2 above.

The Disciplinary Committee ordered that Miss Sehrish Anwar Memon be excluded and to pay costs to ACCA in the sum of £500.00.

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

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

*\* An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in the Appeal Regulations unless the Committee directs that the order should have immediate effect*

**- ends -**

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**Notes to Editors**

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

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

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

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

ACCA and CA ANZ have formed a [strategic alliance](#) for the benefit of members and to help shape the future of the profession. Find out more about us at [accaglobal.com](http://accaglobal.com)