

19 July 2022

Disciplinary Committee ordered that member be excluded from the register*

On the 13 July 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Sadat Ullah, of Rawalpindi, Punjab, Pakistan:

Allegations

Mr Sadat Ullah, at all material times an ACCA trainee

1. Submitted or caused to be submitted to ACCA on or about October 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 03 June 2014 to 01 October 2017 was Person A when Person 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 (the Guidance).
 - b. He had achieved:
 - Performance Objective 1 ("Ethics and professionalism")
 - Performance Objective 6 ("Record and process transactions and events")
 - Performance Objective 19 ("Collect and evaluate evidence for a audit or assurance engagement")
2. Mr Ullah's conduct in respect of the matters described in allegation 1 above was:-

- a. In respect of allegation 1a, dishonest, in that Mr Ullah 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 Ullah knew he had not achieved the performance objectives referred to in paragraph 1b above as described in the corresponding performance objective statements or at all.
4. By reason of his conduct, Mr Ullah 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.

The Disciplinary Committee ordered that Mr Sadat Ullah be excluded from membership and 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*

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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