

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Qaisar Alam

Heard on: Thursday, 23 June 2022

Location: Hearing held via Microsoft Teams

Committee: Ms Ilana Tessler (Chair)
Mr Ryan Moore (Accountant)
Ms Samantha Lipkowska (Lay Member)

Legal Adviser: Mr Richard Ferry-Swainson

**Persons present
and capacity:** Mr Benjamin Jowett (Case Presenter)
Ms Nikita Apostol (Hearings Officer)

Summary: Allegations 1(a), 1(b), 2(a), 2(b), 3(a), 3(b) and 5 found
proved.
Member excluded from Register and costs ordered.

INTRODUCTION/SERVICE OF PAPERS

1. The Disciplinary Committee (“the Committee”) convened to consider a number of Allegations against Mr Alam, who did not attend, nor was he represented.
2. The papers before the Committee were in a main bundle numbered 1 to 269 and a Tabled Additional bundle of 5 pages, a further Tabled Additional bundle of 4 pages and a completed Case Management Form. The Committee was also provided with a 19 page Service Bundle and a Costs Schedule.

3. Given the absence of Mr Alam, Mr Jowett made an Application to proceed in his absence.
4. The Committee first considered whether the appropriate documents had been served in accordance with the Complaints and Disciplinary Regulations (“the Regulations”). The Committee took into account the submissions made by Mr Jowett on behalf of ACCA and also took into account the advice of the Legal Adviser.
5. Included within the Service Bundle was the Notice of Hearing dated 26 May 2022, thereby satisfying the 28 day notice requirement, which had been sent to Mr Alam’s email address as it appears in the ACCA register. The Notice included details about the time, date, and remote venue for the hearing and also Mr Alam’s right to attend the hearing, by telephone or video link, and to be represented, if he so wished. In addition, the Notice provided details about applying for an adjournment and the Committee’s power to proceed in Mr Alam’s absence, if considered appropriate. There was a receipt confirming the email had been delivered to Mr Alam’s registered email address.

PROCEEDING IN ABSENCE

6. The Committee received and accepted legal advice on the principles to apply in deciding whether to proceed with the hearing in Mr Alam’s absence. The Committee was satisfied that the Notice had been served in accordance with the Regulations, which require ACCA to prove that the documents were sent, not that they were received. Having so determined, the Committee then considered whether to proceed in Mr Alam’s absence. The Committee bore in mind that although it had a discretion to proceed in the absence of Mr Alam, it should exercise that discretion with the utmost care and caution.
7. Mr Alam responded to the Notice of Hearing in an email, dated 27 May 2022, in which he said, *“I am not able to attend the hearing and the committee can proceed with the hearing in my Absence”*.
8. Mr Alam also completed a Case Management Form in which he said he did not want to attend. However, he also ticked the box saying he did not consent to the hearing going ahead in his absence. In light of this apparent conflict, the

Hearings Officer contacted Mr Alam to ask him to clarify his position. In an email dated 22 June 2022, Mr Alam said *"I am happy to proceed the hearings in my absence"*, (sic).

9. The Committee noted that Mr Alam faced serious allegations, including an allegation of dishonesty, and that there was a clear public interest in the matter being dealt with expeditiously. He had responded to the Notice of Hearing, but not provided any written representations for the Committee to consider. The Committee noted that Mr Alam had been told he could apply for an adjournment and had chosen not to do so. There was nothing before the Committee to suggest that adjourning the matter to another date would secure Mr Alam's attendance. In light of his clear indication that he would not be attending and that he was content for the Committee to proceed with the hearing in his absence, the Committee concluded that Mr Alam had voluntarily absented himself from the hearing and thereby, waived his right to be present and to be represented at this hearing.
10. In all the circumstances, the Committee decided that it was in the interests of justice and in the public interest that the matter should proceed, notwithstanding the absence of Mr Alam. No adverse inference would be drawn from his non-attendance and the Committee would take into account his various written responses to the matters alleged.

ALLEGATIONS/BRIEF BACKGROUND

11. It is alleged that Mr Alam is liable to disciplinary action on the basis of the following Allegations:

Mr Qaiser Alam, at all material times an ACCA Affiliate:

1. Submitted or caused to be submitted to ACCA on or about 23 January 2019 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 22 January 2015 to 09 September

2018 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 3 – strategy and innovation,
- Performance Objective 4: Governance, risk and control,
- Performance Objective 5: Leadership and Management, and
- Performance Objective 7 – Prepare external financial reports.

2. Contrary to Complaints and Disciplinary Regulation 3(1), failed to cooperate with an Investigations Officer in relation to the investigation of a complaint, in that he failed to provide adequate and/or any response to correspondence dated:

a) 15 March 2021

b) 09 April 2021

3. Mr Alam's conduct in respect of the matters described in allegation 1 above was:

a) In respect of allegation 1a, dishonest, in that Mr Alam 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 Alam 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 act with Integrity.

4. In the further alternative to allegations 3a and or 3b above, such conduct was reckless in that it was in wilful disregard of ACCA's Guidance 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 referred to in paragraph 1b accurately set out how the corresponding objective had been met.
5. By reason of his conduct, Mr Alam 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.
6. In respect of allegation 2 only, liable in the alternative to disciplinary action under bye-law 8(a)(iii).
12. Mr Alam became a member of ACCA on 06 February 2019.
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. 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.
15. ACCA's PER has three components. The achievement of "Essential" and "Technical" Performance Objectives ("PO") by gaining the experience required to achieve the necessary elements for each PO, evidenced by a personal statement for each PO signed off by the trainee's Practical Experience Supervisor ("PES"). Secondly, 36 months' work experience in one or more accounting or finance-related roles, which is verified by a PES. And thirdly,

regularly recording PER progress in the online “*MyExperience*” recording tool, which is accessed via ACCA’s online portal “*myACCA*”.

16. ACCA trainees’ personal statements for each PO must be a 200 to 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.
17. ACCA trainees are responsible for finding 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.
18. Trainees must enter the 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. Guidance about ACCA’s PER including trainees’ responsibilities, PES’s and their role, is published on ACCA’s website.
19. Mr Alam was one of fifty-two ACCA trainees who submitted or caused to be submitted to ACCA that some or all of their practical experience training had been supervised by Person A, including at times when Person A was not qualified, and further in doing so submitted one or more performance objective (“PO”) statements that were identical, or near identical, to one or more of Person A’s other trainees’ PO statements and/or Person A’s own PO statements, from their training record.
20. Mr Alam’s PER record shows he claimed 43 months of workplace experience at Company A from 22 January 2015 to 09 September 2018. The claimed experience at Company A would be sufficient (if undertaken) to meet the practical experience requirements. This claimed period of employment was submitted to Person A by Mr Alam and approved by Person A on or around 23 January 2019.

21. Mr Alam's PER record confirms he submitted nine PO statements for approval to Person A on 23 January 2019. The PO statements were approved by Person A on the same dates. In the comment box for each of the PO statements Mr Alam submitted to Person A for approval, it was added:

"[Company A] – Trainee Auditor."

22. Mr Alam sent an email to ACCA on 19 May 2020 saying:

"I was working in [Company A], as a Trainee Audit and worked there from 05/03/2015 to 15/03/2018. I was involved in various assignments there. My behaviour was professional. In Pakistan, there is difficult for ACCA students to work in Audit Firms as they prefer CA students than ACCA. I was working here and met with [Person A, they were] working on a research project of a NPO (working in Pakistan Taxation Matters. I request [them] to View my Work to supervise my Work and Sign off performance objectives, as it was difficult for me to arrange a senior as my supervisor because of our Local Chartered Bodies (CA) restrictions & jealousy factor for ACCA. There are several issues in Pakistan as there is no coaching for these issues. There were many other fellows who were facing the same situation in Pakistan. I would request you to take action for these issues in Pakistan as ICAP don't give respect to ACCA in any professional matter. [Person A] was not my Line Manager, but [they visit] my firm normally four days a week and know my work. [They were] a member of ACCA and can sign off my PER, that's why I requested [them] to help me to view my work and sign off my performance objectives. There is no other relation with [Person A]", (sic).

23. Mr Alam also explained how he came to select the PO statements he submitted to Person A for approval:

"As I said I was working in various assignments in [Company A] and request [Person A] to view my work and supervise me. As [Person A] was ACCA member and [they were] more experienced and had knowledge of PER. All the work was done by me, [they] just helped in Supervision. [They help] to identify which performance objectives I should aim to achieve. I was brilliant student and passed exams with good marks, but in Practical field it is slightly

difficult to achieve relevant experience. So, [they] also helped me that How can I achieve relevant experience. After identifying Performance Objectives, I started working on these performance objectives and when I gain specific experience U wrote Performance objectives and [Person A] viewed that Objectives and then sign off my Performance Objectives”, (sic).

24. Mr Alam maintained that he had carried out the work he detailed in his PO statements.
25. On 15 March 2021, ACCA sent Mr Alam an email asking for an explanation for how it was that four of his PO statements were identical to a number of other trainees who also claimed Person A was their supervisor. ACCA pointed out that it was their belief that in respect of PO Objectives 3, 4, 5 and 7, Mr Alam had not gained the work experience claimed. ACCA also asked Mr Alam to provide evidence of the work experience he said he had gained from his then employer, or other person who could personally verify the accuracy of his experience. In the same email, Mr Alam was reminded about his duty to co-operate with the investigation and that a failure to do so would constitute a breach of the Regulations.
26. Mr Alam was asked to provide his response by 29 March 2021, however he did not respond to that email.
27. On 09 April 2021, ACCA sent a further email to Mr Alam entitled “*Failure to Co-Op Final chaser*”. In that email, an ACCA Investigations Officer asked Mr Alam to respond to the email sent on 15 March 2021 and pointed out that a failure to do so would result in an allegation under Complaints and Disciplinary Regulation 3(1) being raised against him.
28. Mr Alam responded in email dated 21 April 2021 stating:

“I have Tried to Contact with [Company A] for the Required Information which you Required, But unfortunately until now they not provide me that information, i am Now in UAE and [Company A] is based in Lahore Pakistan, so i cannot able to Visit [them] Physically. i am trying to follow up with [them], once i get the information i will Share it with you as soon as possible”, (sic).

29. It is ACCA's case that this was an inadequate response.
30. As regards the firm Company A despite Mr Alam's assertions that he worked at that firm, ACCA could not verify the existence of the firm, as detailed in ACCA's Professional Team Manager's statement, provided to the Committee. Mr Alam provided an experience letter in an attempt to prove the firm Company A exists or previously existed.
31. Although Person A did not become an ACCA member until 23 September 2016, Mr Alam claimed Person A was his supervisor when he was working at Company A between January 2015 to September 2018.
32. On 29 January 2021, ACCA's Disciplinary Committee found that Person A had:
- Approved the POs and/or supporting statements of 52 ACCA trainees, including Mr Alam, when Person A had no reasonable basis for believing they had been achieved and/or were true;
 - Falsely represented to ACCA that they had supervised the work experience of 52 ACCA trainees, including Mr Alam, in accordance with ACCA's PER;
 - Improperly assisted 52 ACCA trainees, including Mr Alam, in completing their supporting statements as evidence of their achievements of their ACCA Practical Experience performance objectives;
 - 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.
33. Person A's conduct was found to have been dishonest and they were excluded from membership of ACCA.

34. Mr Alam signed a written undertaking on 10 March 2021, agreeing not to hold himself out as a member of ACCA.

DECISION ON FACTS/ALLEGATION AND REASONS

35. The Committee considered with care all the evidence presented and the submissions made by Mr Jowett. The Committee accepted the advice of the Legal Adviser and bore in mind that it was for ACCA to prove its case and to do so on the balance of probabilities. The Committee also took into account the written responses provided by Mr Alam during the course of the investigation (as referred to above).
36. Furthermore, in his completed Case Management Form, dated 18 May 2022, Mr Alam indicated that he denied the allegations. In the part of the form where an explanation can be provided for why matters were not admitted, Mr Alam wrote, *"I already inform the Hearing Team of ACCA that they have concern about my Membership and Experiance on tha basis of which i have Gain it, so they can reverse my status Revert my Status to Affiliate status. i am Ready for it."* (sic).

Allegation 1 (a) - proved

37. The Committee considered there was ample evidence to prove that Mr Alam had submitted or caused to be submitted to ACCA, on or about 23 January 2019, 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 between 22 January 2015 and 09 September 2018 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.
38. Mr Alam did not appear to dispute this.

39. The Committee noted the question mark over the very existence of the firm Company A. The Committee also noted that Company A was the firm quoted by 19 other trainees purportedly supervised by Person A. Notwithstanding the question mark over the status of Company A, the Committee did not consider this was a matter which it had to decide one way or the other in order to find Allegation 1(a) proved.
40. The Committee was provided with a copy of Mr Alam's PER training record, which was submitted on 23 January 2019, and which purported to confirm Mr Alam's PES, in respect of his practical experience training in the period 22 January 2015 to 09 September 2018, was Person A. On the evidence relating to Person A, the Committee was satisfied that Person A did not supervise, and could not have supervised, Mr Alam during this period, not least because Person A did not become a member of ACCA until 23 September 2016 and therefore, was not eligible to act as a supervisor prior to that date. Person A did not meet the requirements of the PES guidance in that prior to 23 September 2016, they were not an ACCA member and thereafter they were not in a role of responsibility at Company A or able to supervise Mr Alam in order to be able to sign off his PER. The Committee noted that Person A, in their case, said that they did not supervise the trainees, they just signed off on their POs.
41. Furthermore, Mr Alam's PER training record, submitted to ACCA on or about 23 January 2019, purported to confirm that Person A had been his line manager (being the only person in accordance with the PER Guidance who could confirm his period of employment) at Company A from 22 January 2015 to 09 September 2019. Person A was not Mr Alam's line manager at that, or any firm based on Mr Alam's admissions that he found Person A after he had purportedly completed his training in Company A in 2017. The Panel also took into account the findings of Person A's ACCA Disciplinary Committee where it was found Person A had not supervised any of the trainees they approved, including Mr Alam. There was also a question mark over the very existence of the firm Company A.
42. Accordingly, the Committee found Allegation 1(a) proved.

Allegation 1(b) - proved

43. Mr Alam's training record confirmed that he had achieved the POs stated when, at the very least, he cannot have achieved them in the way recorded since they were apparently fictitious accounts provided by Person A and not his own. The Committee noted that all the PO's were submitted on the same day, which was questionable since they should have been staged. Furthermore, they were odd choices for someone who was apparently doing audit work. There was no evidence provided by Mr Alam to show that he had legitimately achieved the four identified performance objectives claimed in his training record. The Committee noted that:
- a) Mr Alam's PO3 statement was identical to two other trainees whose PO3 statements were approved by Person A;
 - b) Mr Alam's PO4 statement was identical to three other trainees whose PO4 statements were approved by Person A;
 - c) Mr Alam's PO5 statement was identical to one other trainee whose PO5 statement was approved by Person A;
 - d) Mr Alam's PO7 statement was identical to one other trainee whose PO7 statement was approved by Person A.
44. Furthermore, the Committee took into account the findings of the ACCA Disciplinary Committee which found Person A had:
- Approved the POs and/or supporting statements of 52 ACCA trainees, including Mr Alam, when Person A had no reasonable basis for believing they had been achieved and/or were true;
 - Improperly assisted 52 ACCA trainees, including Mr Alam, 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.

45. The Committee noted that Mr Alam initially engaged and responded to the ACCA Investigations Officer and provided his responses relating to his PER record. However, when asked to explain why his PO statements were identical to other trainees purportedly supervised by Person A, he initially did not respond and then responded without answering the question.
46. Given the near identical nature of the four identified PO statements to other trainees approved by Person A, Mr Alam's lack of explanation for how this might have occurred and the evidence relating to Person A, the Committee found Allegation 1(b) proved.

Allegations 2(a) and 2(b) - proved

47. There was no evidence that Mr Alam had responded at all to the email sent to him on 15 March 2021, requesting an explanation for the identical nature of his four PO statements to those provided by other trainees purportedly supervised by Person A.
48. Mr Alam did respond to the email sent to him open 09 April 2021, but not in any meaningful way and he certainly did not provide answers to the questions posed by ACCA in its email dated 15 March 2021.
49. The Committee was advised by the Legal Adviser that the duty to co-operate with an ACCA investigation is absolute, that is to say every relevant person is under a duty to co-operate with any Investigations Officer and any Assessor in relation to the consideration and investigation of any complaint. A failure, or partial failure, to co-operate fully with the consideration or investigation of a complaint shall constitute a breach of the Regulations and may render the relevant person liable to disciplinary action. Mr Alam failed to respond to the correspondence sent to him by the Investigations Officer on 15 March 2021 and provided an inadequate response to the email sent to him on 09 April 2021. In the correspondence sent on 09 April 2021, Mr Alam was also warned that a

failure to respond would result in an allegation of failure to cooperate with ACCA. The Committee noted that the correspondence was sent by email to Mr Alam's email address provided by Mr Alam when registering with ACCA and used by him in correspondence with ACCA. The Committee was thus satisfied that Mr Alam had failed to co-operate as alleged and found Allegations 2(a) and 2(b) proved.

Allegations 3(a) & 3(b) - proved

50. The Committee then considered whether the behaviour found proved in Allegations 1(a) and 1(b) was dishonest. Whilst it considered each separately, the Committee recognised that they were clearly linked. The Committee considered what it was that Mr Alam had done, what his intentions were and whether the ordinary decent person would find that conduct dishonest. The Committee noted that the four POs ACCA identified were identical to other trainees' POs approved by Person A, and the Committee was satisfied on the evidence that Mr Alam must have done the same with those POs, namely copied or adopted them. The only realistic explanation was that Person A had provided Mr Alam with stock responses, which they used for many other students, and Mr Alam copied or adopted them and pretended they were his own. The only reason for doing so was to deceive ACCA into believing he had the relevant experience shown in those POs and thereby to allow him to become a member of ACCA, which is what in fact happened.
51. On the evidence, therefore, the Committee was satisfied, on the balance of probabilities, that Mr Alam knew the PES requirements and that Person A could not legitimately be his PES, was not supervising him and he could not, therefore, legitimately rely on them to sign off his POs. Furthermore, the Committee was satisfied on the balance of probabilities, that the aforementioned POs Mr Alam submitted were not genuine and did not reflect the work experience he had completed, but rather were stock answers provided by Person A.
52. In addition, the Committee could not ignore the fact that Person A had been found guilty of the dishonest conduct described in paragraph 44 above. This had included: improperly participating in, or being otherwise connected with, an arrangement to assist 52 ACCA trainees (including Mr Alam) 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.

53. The Committee could not know the precise mechanics of how the PO statements were completed. However, whatever process was followed, the only reasonable inference to be drawn was that Mr Alam was complicit in, and entirely aware of, Person A's provision of false POs so that he, Mr Alam, could add those to his PER and subsequently illegitimately qualify as an ACCA member.
54. As mentioned above, there was also a significant question mark over the very existence of Company A. ACCA had been unable to find any cogent evidence to establish its current existence. Clearly, if Company A never existed then that would mean Mr Alam was lying about its existence. There was also no credible documentary evidence of Mr Alam being employed by Company A since the letter produced by Mr Alam lacked authenticity and could have easily been created by anyone with a computer. The Committee noted that Mr Alam said he worked at Company A, whereas the letter referred to Company B. Also, there was reference to Mr Alam having worked for 36 months whereas Mr Alam's PER stated 43 months. There was no reference to Person A or the fact that the training was supervised and no details of the partners or the form of business carried out. The address is mis-spelt and only partially set out. In the Committee's view, the letter bore all the hallmarks of a fabricated document and further supported the contention that Company A probably did not exist.
55. Mr Alam must have known that Person A had not and could not supervise his work and or act as his supervisor at the material time in accordance with the necessary requirements. In addition, Mr Alam provided no evidence to demonstrate that he had achieved the four performance objectives he claimed, in the manner he claimed or at all, but rather relied on stock answers provided by Person A. The Committee was in no doubt that an ordinary decent member of the public, in full possession of the facts of the case, would find the entirety of this conduct to be dishonest. The Committee therefore found Allegations 3(a) and 3(b), on the balance of probabilities, proved.

56. Having found Allegations 3(a) and 3(b) proved it was not necessary for the Committee to consider Allegations 3(c) or 4(i) and (ii), which were alleged in the alternative.

Allegation 5 - proved

57. Having found the facts proved in Allegations 1(a), 1(b), 2(a), 2(b), 3(a) and 3(b), the Committee then considered whether they amounted to misconduct. The Committee considered there to be sufficient evidence to show that Mr Alam sought the assistance of Person A to provide false POs and to act as his PES in order to allow him, Mr Alam, to, illegitimately, qualify as a member of ACCA. This pre-meditated and calculated dishonest behaviour demonstrated a disregard for ACCA's membership process and allowed Mr Alam to become a member of ACCA when not qualified to be so. Such behaviour undermines the integrity of the membership process and the standing of ACCA. It brings discredit upon Mr Alam, the profession and ACCA. The Committee considered this behaviour to be very serious and was in no doubt it amounted to misconduct.
58. The Committee was also of the view that failing to co-operate fully with an investigation being carried out by his Regulator into his alleged misconduct is a serious matter. A member should not be able to frustrate, delay, or derail completely an investigation into their conduct. Being a member of ACCA brings with it a duty to co-operate, both in relation to compliance with the Regulations and into the investigation of a complaint. The Committee was satisfied that such behaviour represented a serious falling short of professional standards and brought discredit upon Mr Alam and also upon the profession and ACCA as a Regulator. It therefore decided that Mr Alam's behaviour in failing to co-operate amounted to misconduct.
59. The Committee therefore found Allegation 4 proved in relation to the matters set out in 1 to 3 inclusive.
60. Having found Allegation 5 proved in relation to Allegation 2, it was not necessary for the Committee to consider Allegation 6, which was alleged in the alternative.

SANCTION AND REASONS

61. In reaching its decision on sanction, the Committee took into account the submissions made by Mr Jowett. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA and had in mind the fact that the purpose of sanctions was not to punish Mr Alam, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction must be proportionate. The Committee accepted the advice of the Legal Adviser.
62. When deciding on the appropriate sanction, the Committee carefully considered the aggravating and mitigating features in this case.
63. The Committee considered the misconduct involved the following aggravating features: an element of premeditation and planning; a course of conduct over a period of time, involving repeated acts of deceit; collusion with Person A; undermining the integrity, and thereby undermining public confidence, in ACCA's membership process; becoming a member of ACCA when not qualified to be so; the significant period during which Mr Alam continued to hold himself out as a member when aware that he had relied on false POs prepared by Person A in order to do so; a lack of insight into his dishonest behaviour; no evidence of genuine regret or remorse; a repeated failure to co-operate with the Investigations Officer and an attempt to mislead the investigation.
64. The Committee considered there to be one mitigating factor, namely the absence of any previous disciplinary history with ACCA.
65. The Committee did not think it was appropriate, or in the public interest, to take no further action or order an admonishment in a case where a member had disregarded the membership requirements and acted dishonestly when submitting information in connection with his PER and also failed to co-operate adequately with the Regulator.
66. The Committee then considered whether to reprimand Mr Alam. The guidance indicates that a reprimand would be appropriate in cases where the misconduct is of a minor nature, there appears to be no continuing risk to the public and there has been sufficient evidence of an individual's understanding, together

with genuine insight into the conduct found proved. The Committee did not consider Mr Alam's misconduct to be of a minor nature and he had shown no insight into his dishonest behaviour. The Committee noted that when addressing factors relevant to seriousness in specific case types, ACCA's Guidance indicates that misleading ACCA is considered to be very serious as is non co-operation. Accordingly, the Committee concluded that a reprimand would not adequately reflect the seriousness of the misconduct in this case.

67. The Committee then considered whether a severe reprimand would adequately reflect the seriousness of the case. The guidance indicates that such a sanction would usually be applied in situations where the conduct is of a serious nature but where there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public and there is evidence of the individual's understanding and appreciation of the conduct found proved. The Committee considered none of these criteria to be met. The guidance adds that this sanction may be appropriate where most of the following factors are present:

- The misconduct was not intentional and no longer continuing;
- Evidence that the conduct would not have caused direct or indirect harm;
- Insight into failings;
- Genuine expression of regret/apologies;
- Previous good record;
- No repetition of failure/conduct since the matters alleged;
- Rehabilitative/corrective steps taken to cure the conduct and ensure future errors do not occur;
- Relevant and appropriate references;
- Co-operation during the investigation stage.

68. The Committee considered that virtually none of these factors applied in this case and that accordingly, a severe reprimand would not adequately reflect the seriousness of Mr Alam's behaviour. His misconduct was intentional, and he has not demonstrated any insight into his dishonest behaviour. He has offered no expression of regret or apology. He does have a previous good record, but there has been no evidence of rehabilitative steps. He had provided no references and his co-operation during the investigation stage had been limited and inadequate.

69. The Committee noted that the Association provides specific guidance on the approach to be taken in cases of dishonesty, which is said to be regarded as a particularly serious matter, even when it does not result in direct harm and/or loss, or is related to matters outside the professional sphere, because it undermines trust and confidence in the profession. The guidance states that the courts have consistently supported the approach to exclude members from their professions where there has been a lack of probity and honesty and that only in exceptional circumstances should a finding of dishonesty result in a sanction other than striking off. The guidance also states that the public is entitled to expect a high degree of probity from a professional who has undertaken to abide by a code of ethics. The reputation of ACCA and the accountancy profession is built upon the public being able to rely on a member to do the right thing in difficult circumstances. *“It is a cornerstone of the public value which an accountant brings.”*
70. The Committee bore in mind these factors when considering whether there was anything remarkable or exceptional in Mr Alam’s case that warranted anything other than exclusion from membership. The Committee was of the view that there were no exceptional circumstances that would allow it to consider a lesser sanction and concluded that the only appropriate and proportionate sanction was exclusion. The Committee was cognisant of the severity of this conclusion. However, seeking out or making contact with a third party to provide false POs in order to satisfy one’s PER represents behaviour fundamentally incompatible with being a member of ACCA and undermines the integrity of ACCA’s membership process. The PER procedure is an important part of ACCA’s membership process, and the requirements must be strictly adhered to by those aspiring to become members. In the Committee’s view, Mr Alam’s dishonest conduct was such a serious breach of bye-law 8 that no other sanction would adequately reflect the gravity of his offending behaviour. In addition, it was not known if Mr Alam had the relevant practical experience to have ever become a member in light of the way he went about securing his membership. This behaviour was further exacerbated by his failure to adequately respond to questions put to him by the Investigations Officer.
71. The Committee also considered that a failure to exclude a member from the register who had behaved in this way would seriously undermine public

confidence in the profession and in ACCA as its Regulator. The public needs to know it can rely on the integrity, ability, and professionalism of those who are members of ACCA. In order to maintain public confidence and uphold proper standards in the profession, it was necessary to send out a clear message that this sort of behaviour is unacceptable.

72. The Committee therefore ordered that Mr Alam be excluded from membership.

COSTS AND REASONS

73. ACCA applied for costs in the sum of £6715.00 to cover the costs of the Interim Order Application in this case together with the main hearing. The Committee was provided with a schedule of costs. The Committee was satisfied that the costs claimed were appropriate and reasonable. However, the costs were based on the hearing lasting a whole day when, in the event, it did not take quite that long. Accordingly, the Committee made a reduction to reflect the time actually taken.

74. Mr Alam provided a completed Statement of Financial Position in which he detailed his income and expenditure, showing a disposable income of [PRIVATE] a month. ACCA did not take issue with the figures provided, which suggested Mr Alam was of limited means. However, Mr Alam had not provided any evidence to support the figures he provided, and the Committee had in mind its finding that Mr Alam had acted dishonestly. The Committee therefore gave limited weight to the figures provided and had in mind the principle that members against whom an allegation has been found proved should pay the reasonable and proportionate cost of ACCA in bringing the case. This was because the majority of members should not be required to subsidise the minority who, through their own failings, have found themselves subject to disciplinary proceedings. Accordingly, the Committee did not make any reduction in the amount sought on this ground.

75. In deciding the appropriate and proportionate order for costs, the Committee took into account the above factors and decided to make an order for costs in the sum of £6205.00.

EFFECTIVE DATE OF ORDER

76. In light of its decision to exclude Mr Alam from ACCA and the seriousness of his misconduct, the Committee decided it was in the interests of the public to order that the sanction have immediate effect.

77. The Committee rescinded the current Interim Order.

Ms Ilana Tessler
Chair
23 June 2022