

**HEARING  
DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF  
CHARTERED CERTIFIED ACCOUNTANTS**

**REASONS FOR DECISION**

**In the matter of:** Mr Muntazir Mehdi

**Heard on:** Tuesday, 29 March 2022

**Location:** Remotely via Microsoft Teams

**Committee:** Ms Wendy Yeadon (Chair)  
Mr Ryan Moore (Accountant Member)  
Mr Andy Skelton (Lay Member)

**Legal Adviser:** Mr Alastair McFarlane

**Persons present  
and capacity:** Ms Afshan Ali (ACCA Case presenter)  
Ms Nikita Apostol (Hearings Officer)

1. ACCA was represented by Ms Ali. Mr Mehdi did not attend and was not represented. The Committee had before it a bundle of papers, numbered pages 1 – 88, and a service bundle numbered pages 1 – 22.

**SERVICE/PROCEEDING IN ABSENCE**

2. Having considered the service bundle, the Committee was satisfied that notice of the hearing was served to Mr Mehdi in accordance with the Complaints and Disciplinary Regulations 2014 (“CDR”).
3. The Committee next considered whether it was in the interests of justice to proceed in the absence of Mr Mehdi. The Committee accepted the advice of the Legal Adviser. The Committee was mindful that Mr Mehdi had a right to

attend the hearing and to participate and that the discretion to proceed in his absence must be exercised with the utmost care and caution.

4. The Committee noted that ACCA's notice dated 01 March 2022 to Mr Mehdi's registered email address in Pakistan, offered him the opportunity of attending via video or telephone link. Mr Mehdi had not availed himself of this opportunity or made any communication with ACCA about attending the hearing. It noted that three further follow-up e-mails were sent to his registered email address on 17, 23 and 25 March 2022 – again to which there was no reply as well as three attempts on the same dates to contact Mr Mehdi by telephone – again without success. The Committee noted that there had been no engagement from Mr Mehdi throughout the history of the case, save for one response in effect denying wrongdoing, on 16 June 2021. This was from the same e-mail address that ACCA has used throughout the case. The Committee was satisfied that reasonable attempts have been made to secure Mr Mehdi's attendance/participation at the hearing. The Committee was satisfied that Mr Mehdi had voluntarily disengaged from the process and was not persuaded that any adjournment would increase the chance of Mr Mehdi attending or participating further in the case. On the information before it and bearing in mind its duty to ensure the expeditious conduct of its business and the wider public interest, the Committee was satisfied that it was in the interests of justice to proceed in the absence of Mr Mehdi. The Committee reminded itself that his absence added nothing to ACCA's case and was not indicative of guilt.

## **Allegations**

### **Allegation 1**

1. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Mr Mehdi has failed to co-operate with the investigation of a complaint in that, whilst he responded to one email sent by ACCA on 16 June 2021, he has not responded or provided sufficient response to all or any of the other correspondence sent by ACCA dated:
  - a. 13 April 2021;
  - b. 11 May 2021;
  - c. 26 May 2021;
  - d. 16 June 2021;

- e. 12 July 2021;
  - f. 27 July 2021;
2. By reason of his conduct Mr Mehdi is:
- a. Guilty of misconduct, pursuant to bye-law 8(a)(i); in respect of all or any of the matter is set out at allegation one above; or in the alternative <sup>[L]</sup><sub>[SEP]</sub>
  - b. Liable to disciplinary action pursuant to bye-law 8(a)(iii) <sup>[L]</sup><sub>[SEP]</sub>

## **BACKGROUND**

- 5. Mr Mehdi registered as an ACCA student on 27 July 2020.
- 6. The case concerns an allegation that Mr Mehdi has failed to co-operate fully with ACCA's investigation into his conduct.
- 7. On 20 February 2021, Mr Mehdi took his on-demand Corporate and Business Law (LW) examination (the 'Exam') remotely. The Proctor (Remote Exam Invigilator) filed an Incident Report in respect of conduct observed (looking off-screen) during the Exam.
- 8. An investigation was commenced. Mr Mehdi has not provided any meaningful response to the correspondence sent to him during the course of the investigation. All emails were sent to Mr Mehdi at an email address he provided to ACCA. The email address has not changed throughout the course of the investigation. None of the emails have been returned or bounced back into the case management system.
- 9. On 13 April 2021, ACCA sent a letter to Mr Mehdi's registered email address, informing him of the complaint and seeking his response by 04 May 2021; no response was received. On 11 May 2021, ACCA sent another letter to Mr Mehdi's registered email address, reminding him of his obligation to co-operate with the investigation and seeking his response by 25 May 2021; no response was received. On 26 May 2021, ACCA sent a further email to Mr Mehdi's registered email address, requesting that he confirm whether he had received ACCA's previous correspondence and confirmed that he was required to

respond to this. Again, no response was received. On 16 June 2021, ACCA telephoned Mr Mehdi's registered telephone number and went through Data Protection Checks. Mr Mehdi confirmed he had received emails sent by ACCA and would respond soon. ACCA sent a further email shortly after the telephone call with the original correspondence attached dated 13 April 2021, seeking his response by 23 June 2021.

10. On 16 June 2021, Mr Mehdi did send an email to ACCA giving some account of what happened on the day of the Exam. ACCA relied on this response to suggest that Mr Mehdi has received its emails. Mr Mehdi did not provide an answer to any of the questions detailed in the previous letters/emails sent to him. On 16 June 2021, ACCA sent another email to Mr Mehdi's registered email address asking him to respond to the questions detailed in the letter, dated on 13 April 2021. On 16 June 2021, Mr Mehdi responded to ACCA's email sent on 16 June 2021 with '*received, thank you*'. No other response was received. On 12 July 2021, ACCA sent a further email to Mr Mehdi's registered email address, reminding him to respond to ACCA and seeking his response by 19 July 2021, no response was received. On 27 July 2021, ACCA sent a further letter to Mr Mehdi's registered email address, reminding him again of his obligation to co-operate and seeking his response by 03 August 2021. An accompanying email was also sent with this correspondence; however, no response was received. On 12 October 2021 and 15 October 2021, ACCA sent an email to the Connect team to confirm whether Mr Mehdi's email had changed at any point since he registered with ACCA on 27 July 2020. The Connect team confirmed Mr Mehdi's email had not changed at any point since he registered with ACCA.

## **SUBMISSIONS**

11. ACCA's submission was that Mr Mehdi's failure to co-operate fully with ACCA's investigation into his conduct demonstrates a lack of professionalism and a disregard for ACCA's regulatory process. Mr Mehdi's failure to respond to questions asked by ACCA did not assist ACCA's investigation. This is a serious issue for organisations, such as ACCA, that self-regulate their membership. ACCA requires members' and registered students' co-operation in order to fully investigate complaints.

12. ACCA submitted that such non-cooperation by a professional with his regulator amounted to misconduct or in the alternative, was a breach of the bye-law.

### **MR MEHDI'S SUBMISSIONS**

13. There were no submissions from Mr Mehdi. The Committee noted that his email dated 16 June 2021 with a direct copy of his pre-investigation response to ACCA dated 23 February 2021. It stated:

*"Dear Sir/Madam,*

*On bad day 20 -Feb -2021, I booked an exam of subject Corporate and Business law. While giving exams, I don't know why the invigilator keeps asking me for checking, I know very well the situation and pressure on the invigilator to conduct just and fair exams and also protect the integrity of the ACCA. After following all protocol, the invigilator starting my exam, after sometime later, the invigilator said to me again for checking, and I follow all the instruction given to me. After checking, the invigilator allows me to start the exams again. I don't know what happened again, the invigilator said to me for checking again, I also again followed all the instructions that were given by the invigilator to me.*

*The invigilator told me to stop the exams, and then he starts chatting through the chat box, at that time the exams were not stopped and the exams timer still going on, approximately after 5 to 10 mins passed, I minimize the chat box and start the exam again, due to technical disturbance I couldn't hear the examiner clearly and I continue my exams. maybe that act of mine offended him, He canceled my exams and told me the reason I couldn't take your exam is because of the bad behaviour .It is not the first, I am taking on-demand remote exams. In this pandemic (covid 19) period I also took the service of remote Exams before which ACCA provides. This is all I want to say, and I think of that time the language barrier is the main problem, and the rest is that which I wrote to you above.*

*Please consider my request and not to take any further action against Me and let me continue my course ASAP to fulfil my dreams. Thank you." (sic).*

## **DECISION ON ALLEGATION AND REASONS**

14. The Committee accepted the advice of the Legal Adviser. The Committee reminded itself that the burden of proving the allegations was on ACCA alone and that Mr Mehdi's absence added nothing to ACCA's case.

## **DECISION ON FACTS**

15. The Committee carefully considered all the documentary evidence it had received, as well as the submissions of Ms Ali on behalf of ACCA. It reminded itself to exercise caution as it was working from documents alone.
16. The Committee was satisfied that under paragraph 3(1) of the Complaints and Disciplinary Regulations 2014, there was an obligation on Mr Mehdi to co-operate fully with ACCA in the investigation of any complaint. It also noted that under Regulation 3(1)(c), a partial failure to co-operate fully also constituted a breach of the regulation. It was satisfied that apart from his two emails dated 16 June 2021 and one telephone conversation of the same date, Mr Mehdi made no response to ACCA's correspondence requesting his co-operation on the 13 April 2021; 11 May 2021; 26 May 2021; 12 July 2021 and 27 July 2021. In relation to the responses on 16 June 2021, the Committee was satisfied that his response was not a sufficient response to ACCA's specific questions. It was further satisfied that these non-responses amounted to failures as Mr Mehdi had a duty to respond and that therefore, he breached the obligation under the Regulations and that Allegation 1 was proved.

## **MISCONDUCT**

17. The Committee was satisfied that Mr Mehdi's duty to co-operate with his Regulator is an important one, both to enable the Regulator to properly and fairly discharge its regulatory function and to uphold public confidence in the regulatory system. The Committee had regard to the definition of misconduct in Bye-law 8(c) and the assistance provided by the case law on misconduct. It was satisfied that Mr Mehdi's actions brought discredit on him, the Association and the accountancy profession. For these reasons, the

Committee was satisfied that Mr Mehdi's failure to co-operate was sufficiently serious to amount to misconduct. Given the failure amounted to misconduct, the Committee did not need to consider the alternative of liability to disciplinary action.

## **SANCTIONS AND REASONS**

16. The Committee noted its powers on sanction were those set out in Regulation 12(4). It had regard to ACCA's Guidance for Disciplinary Sanctions and bore in mind that sanctions are not designed to be punitive and that any sanction must be proportionate. It accepted the advice of the Legal Adviser.
17. The Committee considered that the conduct here was serious. Sir Brian Levenson said in Adeogba v General Medical Council [2016] EWCA Civ 162 : *"there is a burden on...all professionals subject to a regulatory regime, to engage with the regulator, both in relation to the investigation and ultimate resolution of allegations made against them. That is part of the responsibility to which they sign up when being admitted to the profession."* The Committee had regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. Not engaging with your professional body can frustrate the Regulator's central duty to regulate the profession and so undermines its reputation and public confidence in it.
18. The only mitigating factor the Committee identified was:
  - Mr Mehdi had no previous disciplinary record.
19. The aggravating factors the Committee identified were:
  - The failures were repeated;
  - There was no evidence that Mr Mehdi had any insight into the significance of his failings or its impact on public confidence in the regulator and the profession.
20. Given the Committee's view of the seriousness of his conduct and its detrimental effect upon the reputation of the profession and the absence of

insight, apology, rehabilitative steps and co-operation, it was satisfied that the sanctions of No Further Action, Admonishment, Reprimand and Severe Reprimand were insufficient to highlight to the profession and the public the gravity of the proven misconduct.

21. The Committee determined that Mr Mehdi's behaviour was fundamentally incompatible with his remaining on the student register of ACCA. The conduct was a serious departure from professional standards, and it was repeated. The Committee was satisfied that the only appropriate and proportionate sanction was that he be removed from the student register. The Committee did not consider that it was necessary to combine this with an order that Mr Mehdi may not apply for readmission for a further period beyond the minimum period.

#### **COSTS AND REASONS**

22. ACCA claimed costs of £5,858.50 and supplied a detailed and simple breakdown of its costs. Mr Mehdi has not provided any statement of his means. The Committee decided that it was appropriate to award costs in this case, as it was properly brought, and was persuaded that the costs claimed by ACCA were justified. The Committee had no evidence of Mr Mehdi's means. It discounted a proportion of the sum claimed as the Case Presenter was not engaged for the full time claimed in the schedule as the case concluded earlier than anticipated. It was satisfied in these circumstances that the sum of £5,000 was appropriate and proportionate. Accordingly, it ordered that Mr Mehdi pay ACCA's costs in the amount of £5,000.

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

23. This order shall take effect from the date of the expiry of the appeal period unless notice of appeal is given prior to the expiry of that period, in which case it shall become effective as described in the Appeal Regulations. The Committee determined it was not necessary to impose an immediate order.

**Ms Wendy Yeadon**  
**Chair**  
**29 March 2022**