

HEARING

**DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF
CHARTERED CERTIFIED ACCOUNTANTS****REASONS FOR DECISION**

In the matter of:	Mr Abdul Raqeeb
Heard on:	Tuesday, 28 September 2021, Monday, 14 and 15 March 2022
Location:	Remotely via ACCA Offices, The Adelphi, 1-11 John Adam Street, London WC2N 6AU
Committee:	Mr Michael Cann (Chair) Ms Fiona MacNamara (Accountant) Ms Catherine Brown (Lay)
Legal Advisers:	Mr Sanjay Lal (28 September 2021) Mr Alastair McFarlane (14 & 15 March 2022)
Persons present and capacity:	Mr Benjamin Jowett (ACCA Case Presenter) Mr Jonathan Lionel (Hearings Officer)
Summary:	Exclusion from membership with immediate effect and Interim Order revoked
Costs:	£7186.50

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1. ACCA was represented by Mr Jowett. Mr Raqeeb attended on 28 September 2021 via video-link and had the assistance of an interpreter but was not represented. He did not attend nor was he represented on the resumed hearing date of 14 March 2022. The Committee had before it a bundle of papers, numbered pages 1 – 250, and two service bundles, numbered pages 1-15 and 1-18.

SERVICE & PROCEEDING IN ABSENCE

2. Having considered the service bundle, the Committee was satisfied that notice of the hearing was served on Mr Raqeeb in accordance with the Complaints and Disciplinary Regulations 2014 (“CDR”).
3. Whilst Mr Raqeeb had attended the first day of this case in September 2021, he did not attend the resumed date of the 14 March 2022.
4. Mr Jowett, for ACCA, made an application for the hearing to continue in the absence of Mr Raqeeb.
5. The Committee accepted the advice of the Legal Adviser.
6. The Committee noted that Mr Raqeeb had sent the Hearing Officer an email, dated 09 March 2022 in which he stated:

“I am happy with the decision that the committee can proceed in my absence. Because in office time I am not sure whether I can attend hearing, because of my office formalities.

I have given evidences and witness statements to support my view, no further evidence from my side.

I don't need adjournment, Committee can proceed in my absence.” (sic)

7. The Committee was satisfied that this email constituted a clear and unequivocal waiving by Mr Raqeeb of his right to attend this hearing and that in all the circumstances it was just to proceed with the hearing in his absence.

ALLEGATIONS

Mr Abdul Raqeeb, at all material times an ACCA trainee

1. *Submitted or caused to be submitted to ACCA on or about 30 June 2018 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 08 May 2014 to 17 May 2016 was Mr A when Mr 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 8: Analyse and interpret financial reports; and*
 - *Performance Objective 15: Tax computations and assessment*
2. *Mr Raqeeb's conduct in respect of the matters described in allegation 1 above was:-*
 - a. *In respect of allegation 1a, dishonest, in that Mr Raqeeb 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 Raqeeb 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.*

- c. *In the alternative, any or all of the conduct referred to in paragraph 1 above demonstrates a failure to be straightforward and honest and accordingly, is contrary to the Fundamental Principle of Integrity, as applicable 2018.*
- 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 relating to the performance objectives referred to in paragraph 1b above accurately set out how the corresponding objective had been met.*
- 4. *By reason of his conduct, Mr Raqeeb 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.*

BACKGROUND

- 8. Mr Raqeeb became an ACCA affiliate on 14 January 2016 and a member on 01 July 2018.
- 9. 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”). The PER requires trainees to achieve nine Performance Objectives (“POs”). For each PO the trainee must complete a personal statement. Each PO must be signed off by the trainee’s Practical Experience Supervisor (“PES”). 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 be either a trainee's line manager or an external, qualified accountant, who liaises with the employer about the trainee's work experience.

10. ACCA's case against Mr Raqeeb is that he entered into a fraudulent arrangement with Mr A to enable Mr Raqeeb to complete his practical experience training.

ACCA's SUBMISSIONS

11. Mr Raqeeb commenced his training in May 2014, apparently under the supervision of Mr A. The relevant guidance applicable for the training commencing in May 2014 explains that the PES must be a qualified accountant and is supposed to support the trainee throughout their training, including in the planning of their POs.
12. ACCA contend that Mr Raqeeb's PER record shows he claimed 24 months of workplace experience at Firm B between 08 May 2014 to 17 May 2016. This claimed period of employment was submitted to Mr A by Mr Raqeeb and approved by Mr A on 27 June 2018. Mr Raqeeb's PER record also shows he submitted nine PO statements for approval to Mr A on 28 June 2018 and 30 June 2018. The PO statements were approved by Mr A on the same dates.
13. In a response to ACCA, Mr Raqeeb stated he worked at Firm B as a Trainee Auditor where he met Mr A, whom Mr Raqeeb claimed, worked on a research project and he asked Mr A to become his supervisor. Mr A was not an employee of Firm B.
14. ACCA submitted that Mr A was not a qualified accountant at the material times. Mr Raqeeb asserted his supervisor was Mr A. ACCA's case was that Person A could not have acted as Mr Raqeeb's supervisor. Person A's membership record indicates he did not become a member of ACCA until 20 September 2016.
15. Mr Raqeeb claimed that he worked for a firm called Firm B in Lahore, Pakistan. ACCA maintained this firm did not exist as there was no publication of the firm

in any directory and no audited accounts had been found that referred to the firm.

16. ACCA also contended that Mr Raqeeb's PO 8 and PO 15 statements are identical to those submitted by other trainees who claimed to be supervised by Mr A.
17. ACCA's primary case was that Mr Raqeeb was dishonest when he submitted his Practical Experience Training Record to ACCA in June 2018 because he asserted that Mr A was his PES when he knew that Mr A did not and could not supervise his PE training. Further, he was also dishonest in that he had not achieved PO8 and PO15 as the statement in support of these POs were copies of statements from other trainees. A breach of the fundamental principle of integrity or reckless conduct were alleged as alternatives to dishonesty. ACCA contended Mr Raqeeb's conduct amounted to misconduct.

MR RAQEEB'S SUBMISSIONS

18. At the first hearing date, Mr Raqeeb denied the allegations. Whilst Mr Raqeeb did not attend to give evidence or make submissions, he had previously engaged with ACCA and given written responses to their investigation, in particular in emails dated 28 January 2020, 20 March 2021 and 03 April 2021. In summary, Mr Raqeeb appeared to maintain that he thought Mr A was a valid supervisor and that he wrote all the PO statements in his own words and properly undertook the POs. He denied receiving assistance with submitting his POs or paying for the statements to be written and, in effect, denied dishonesty or any wrongdoing. He maintained that Firm B had existed and he had worked for them and that there was "*a chance*" his statements have been copied by other trainees.

DECISION ON ALLEGATIONS AND REASONS

19. The Committee accepted the advice of the Legal Adviser. The standard of proof to be applied throughout was the ordinary civil standard of proof, namely the balance of probabilities. It reminded itself of Collins J's observations in

Lawrance v. GMC [2015] EWHC 581(Admin) to the effect that in cases of dishonesty, cogent evidence was required to reach the civil standard of proof.

20. The Committee heard that there had been no previous findings against Mr Raqeeb and accepted that it was relevant to put his good character into the balance in his favour. It also noted that Mr Raqeeb submitted three character references, dated 29 March, 10, and 12 July 2021 and two letters from businesses in Pakistan, dated 31 March 2021 and 01 April 2021, which stated that Mr Raqeeb provided services for them on behalf of Firm B.

DECISION ON FACTS

21. The Committee reminded itself to exercise caution as it was working from documents alone. It noted the submissions of Mr Jowett for ACCA and the written observations of Mr Raqeeb.

Allegation 1.

Submitted or caused to be submitted to ACCA on or about 30 June 2018 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 08 May 2014 to 17 May 2016 was Mr A when Mr 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).**
22. The Committee was satisfied on the basis of the practical experience training record contained in the bundle and produced from ACCA's records that Mr Raqeeb had submitted it or caused it to be submitted to ACCA on 30 June 2018. Further, the Committee accepted on the face of the document that it purported to confirm that Mr A was his PES from May 2014 to May 2016.
 23. The Committee noted ACCA's documentary business record, which is accepted as being accurate, that Mr A only became a member of ACCA on 23 September

2016. It accepted that it was a requirement as set out in ACCA's guidance that the PES be a member of ACCA or an IFAC qualified accountant. There was no evidence before the Committee to indicate that Mr A fulfilled the criteria to be a PES at the material time. The Committee was therefore satisfied that Mr A could not supervise Mr Raqeeb's PE training in accordance with ACCA's requirements as set out and published in ACCA's PER Guidance. Further, and consequentially, Mr A did not supervise Mr Raqeeb's PE training in accordance with ACCA's requirements as set out and published in ACCA's PER Guidance. Further and in any event, the Committee rejected as less likely than not, any contention by Mr Raqeeb that Mr A did supervise his PE training in accordance with the requirements. Whilst mindful that the burden of proof was on ACCA, the Committee noted that Mr Raqeeb had provided no adequate detail, despite it being requested by ACCA, of the alleged supervision. All Mr Raqeeb volunteered was that Mr A attended four times a week. Accordingly, the Committee was satisfied that Allegation 1 a) was proved.

b. He had achieved:

- **Performance Objective 8: Analyse and interpret financial reports;**
- **Performance Objective 15: Tax computations and assessment**

24. The Committee accepted ACCA's evidence that the Training Record that Mr Raqeeb submitted to ACCA (or caused to be submitted) contained PO statements for PO 8 and PO 15. Accordingly, the Committee was satisfied on the face of the document that it purported to confirm that Mr Raqeeb had achieved PO 8 and PO 15 and therefore Allegation 1 b) was proved.

Allegation 2

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

- a. In respect of allegation 1a, dishonest, in that Mr Raqeeb 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.

25. The Committee next asked itself whether the proven conduct in Allegation 1 a) was dishonest.

26. The Committee considered what Mr Raqeeb's belief was as to the facts. Whilst mindful the burden of proof was on ACCA, it considered that Mr Raqeeb had provided no adequate details about what Mr A allegedly did for him as his supervisor or what checks or enquiries he had made as to the suitability for Mr A being a supervisor at the relevant time. There was no evidence before the Committee of efforts by Mr Raqeeb to confirm that Mr A was an ACCA member at the time or was otherwise suitable to act as his supervisor. Further, there was no evidence of Mr A checking Mr Raqeeb's work with any Line Manager at Firm B. The Committee was also satisfied that at the material time Mr A was not a member of ACCA. Further, and noting that Mr Raqeeb did not say so in terms, it rejected as implausible any potential assertion by Mr Raqeeb that he could have genuinely thought Mr A fulfilled the criteria to be his PE supervisor. In the circumstances, the Committee was satisfied that Mr Raqeeb knew that it was untrue to confirm that Mr A did and could supervise him. The Committee rejected any other basis such as mistake or carelessness. It was satisfied that this conduct was dishonest according to the standards of ordinary decent people. Accordingly, it was satisfied that Allegation 2 a) was proved.

2 b. In respect of allegation 1b dishonest, in that Mr Raqeeb 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.

27. The Committee next asked itself whether the proven conduct in Allegation 1 b) was dishonest.

28. The Committee considered what Mr Raqeeb's belief was, as to the facts. It was satisfied that Mr Raqeeb's statements for PO 8 and PO 15 were identical to the statements of other trainees who claimed to be supervised by Mr A. It compared

Mr Raqeeb's statements with those of other trainees contained in the records and noted that they were identical in content. It also noted that the dates of the other trainees' statements (save for one) predated Mr Raqeeb's statements. The Committee, therefore, rejected any assertion from Mr Raqeeb that the other trainees may have copied his statements, as not credible. The Committee was therefore satisfied that Mr Raqeeb's statements were false and had been copied from others. It made the reasonable inference on this finding of fact that Mr Raqeeb had not done the work for or "achieved" the POs as described. It was satisfied that this conduct was dishonest according to the standards of ordinary decent people. Accordingly, it was satisfied that Allegation 2 b) was proved.

2c. In the alternative, any or all of the conduct referred to in paragraph 1 above demonstrates a failure to be straightforward and honest and accordingly, is contrary to the Fundamental Principle of Integrity, as applicable 2018.

29. Given the Committee's findings in relation to Allegation 2 a) and 2 b) it did not consider the alternative of Allegation 2 c). This was therefore not proved.

3. In the further alternative to allegations 2a and or 2b above, such conduct was reckless in that it was in willful 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 relating to the performance objectives referred to in paragraph 1b above accurately set out how the corresponding objective had been met.

30. Given the Committee's findings in relation to Allegation 2 a) and 2 b) it did not consider the alternative of Allegation 3. This was therefore not proved.

Allegation 4(a) - Misconduct

4. By reason of his conduct, Mr Raqeeb 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.

31. The Committee next asked itself whether, by submitting a fraudulent Practical Experience Training Record, Mr Raqeeb was guilty of misconduct.
32. 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 Raqeeb's actions brought discredit on him, the Association and the accountancy profession. It was satisfied that his conduct undermined one of the fundamental tenets of the profession – to be honest, and not to fabricate documentation – and reached the threshold for misconduct.

SANCTIONS AND REASONS

33. The Committee noted its powers on sanction were those set out in Regulation 13(1). 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.
34. The Committee accepted the advice of the Legal Adviser.
35. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. The dishonest behaviour was serious. Trust and honesty are fundamental requirements of any professional. Dishonesty by a member of the accountancy profession undermines its reputation and public confidence in it.
36. The aggravating factors the Committee identified were:
 - The behaviour involved dishonesty which was pre-planned
 - The serious impact on the reputation of the profession

- There was no evidence of insight into the seriousness of the conduct and into the future risk of repetition.
37. The only mitigating factor the Committee identified was:
- A previous good character with no disciplinary record
38. Given the Committee's view of the seriousness of the misconduct, 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.
39. The Committee reminded itself that it was dealing with a case of dishonesty and had specific regard to Section E2 of the Guidance in relation to dishonesty and was mindful of the case law to the effect that dishonesty lies at the top of the spectrum of misconduct. The Committee determined that his dishonest behaviour was fundamentally incompatible with Mr Raqeeb remaining on the register of ACCA and considered that the only appropriate and proportionate sanction was that he be excluded from membership. The Committee revoked the Interim Order.

COSTS AND REASONS

40. ACCA claimed costs of £7,186.50 and provided a detailed schedule of costs. The Committee noted Mr Raqeeb has not provided any information as to his means. The Committee decided that it was appropriate to award costs to ACCA in this case and considered that the sum claimed by them was a reasonable one in relation to the work undertaken. Accordingly, the Committee concluded that the sum of £7,186.50 was appropriate and proportionate. It ordered that Mr Raqeeb pay ACCA's costs in the amount of £7,186.50

EFFECTIVE DATE OF ORDER

41. The Committee was satisfied that, given the seriousness of the conduct and the potential risk to the public that an immediate order was necessary in the circumstances of this case.

Mr Michael Cann
Chair
15 March 2022