

APPLICATION ON PAPERS

APPEAL COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Muhammad Zeeshan Shafi

Considered on: Monday, 09 May 2022

Chair: Mr Martin Winter

Outcome: Permission to appeal is refused on all grounds

APPLICATION(S)/BRIEF BACKGROUND

1. The member has applied for permission to appeal against the decision and orders of the Disciplinary Committee (“DC”) dated 31 March 2022 finding allegations 1a, 1b, 2a, 2b and 4 proved and thereafter imposing the sanction of excluding the member from ACCA. A costs order of £2207.75 followed the sanction and is also the subject of the appeal application. The member has included in the appeal form (at section 5(3)) the comment “*I don’t have regular source of income and can’t pay so huge cost.*” I have assumed that comment to constitute an application to appeal against the costs order.
2. The member’s appeal application at section 6(c) refers to the DC failing to consider relevant evidence. I have assumed that the appeal also relies upon Appeal Regulation 5(c) that the DC failed to take into account certain relevant evidence, which would have altered one or more of the Committee’s findings or orders.
3. ACCA have responded to the application to appeal in a written submission dated 03 May 2022.

DECISION ON FACTS/APPLICATION(S) AND REASONS

4. The member has completed a written application notice dated 28 April 2022 in accordance with the ACCA Appeal Regulations.
5. The member has asserted (section 6(c)) that the DC failed to take into consideration certain relevant evidence. He states, *“Committee didn’t account for my foreign experience. As I had the job in UAE all the material times and I presented my work experience certificates visa copies as well which were ignored all to gather showed that I had genuine experience of all these years and done the work.”* (sic)
6. ACCA has responded to this ground of appeal in paragraphs 8, 9 and 10 of their submissions. In short, ACCA states that the DC were told by the member of the practical experience that he said he had genuinely acquired and had considered that evidence.
7. The DC had considered the evidence put forward by the member as to the experience that he states he had genuinely acquired. As the member concedes, this experience does not accord with the record of experience that was falsified and submitted to ACCA to secure ACCA membership. It is that act of dishonesty that was the central subject of the allegations. Whether the member had acquired some genuine experience elsewhere was considered and, correctly, given little weight by the DC. The DC commented (paragraph 54 of the reasons for decision document) that it *“did not know the true extent of Mr Shafi’s actual work experience and was concerned only with the POs that he had submitted purporting to reflect his work experience”*.
8. The member also appeals against the costs order imposed (appeal application section 6(e)) stating, *“As I told committee many times that I forced to leave my job due to my family issues and due to which I am not doing any job after I came back to Pakistan, [PRIVATE]. The fact was ignored by the committee and imposed such a high-cost order.”*
9. The DC did consider the submissions made by the member as is demonstrated in paragraph 68 of the reasons for decision document. The DC identified that the member had no income but considered that an amount could be paid from

the member's savings. The sum claimed by ACCA was reduced by approximately 75% reflecting the member's limited financial resources.

CONCLUSION

10. I have considered the ACCA Appeal Regulations ("the Regulations") and specifically Regulation 5(2) which describes the limited situations when an appeal can be advanced following a determination from a Disciplinary Committee. As the member is unrepresented, I have considered potential grounds of appeal beyond those cited by the member in his appeal application.
11. The findings of fact made by the Committee are properly reasoned and justified in accordance with the evidence available. This included evidence that the Committee would have heard from the member himself. All relevant evidence was taken into consideration by the Committee in reaching the findings. The member does not identify any evidence that the Committee ignored or overlooked, and he does not advance any new evidence.
12. The orders made by the Committee are entirely proportionate and reasonable in light of the findings that had been made, especially that the member had been dishonest in his conduct.
13. I can identify no procedural irregularities in the proceedings and consequently the findings and orders of the Committee were not unjust.
14. I have considered Regulation 6 and, having not found any fault under Regulation 5(2), I am satisfied that the appeal does not have a real prospect of success and so I must refuse permission to appeal.

ORDER(S)

15. The application for permission to appeal is refused on all grounds.

EFFECTIVE DATE OF ORDER

16. This order is to have immediate effect.

**Mr Martin Winter
Chair
09 May 2022**