



Think Ahead

News release

31 October 2022

Disciplinary Committee ordered Member excluded*

On 24 October 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Umer Farooq from Ajman, United Arab Emirates.

Allegations

Mr Umer Farooq, at all material times an ACCA trainee:

1. Submitted or caused to be submitted to ACCA on or about 17 September 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, 03 January 2016 to 01 January 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 Guide.
 - b. He had achieved:
 - Performance Objective 2 ("Stakeholder relationship management");
 - Performance Objective 3 (Strategy and innovation")
 - Performance Objective 4 ("Governance, risk and control");
 - Performance Objective 7 ("Prepare external financial reports");
 - Performance Objective 15 ("Tax computations and assessments");
 - Performance Objective 18 ("Prepare for and plan the audit and assurance process").

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2. Mr Farooq conduct in respect of the matters described in allegation 1 above was:-
 - a. In respect of allegation 1a, dishonest, in that Mr Farooq 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 Farooq 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.
3. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014, Mr Farooq has failed to co-operate with the investigation of a complaint, in that he has failed to respond to all of the following communications:
 - Email of 23 January 2020;
 - Email of 18 February 2020;
 - Email of 6 March 2020;
 - Email of 15 September 2020;
 - Email of 11 November 2020;
 - Email of 12 May 2021;
 - Email of 22 October 2021.
4. By reason of his conduct, Mr Farooq 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, or in the alternative, in respect of allegation 4 only, liable to disciplinary action pursuant to bye-law 8 (a)(iii).

The Disciplinary Committee ordered that Mr Umer Farooq be excluded and to 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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Notes to Editors

About ACCA: ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **233,000** members and **536,000** future members based in **178** countries and regions that upholds the highest professional and ethical values.

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