

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

In the matter of:	Mr Rahim Akbar
Heard on:	Thursday, 27 October 2022
Location:	Held remotely by video conference
Committee:	Mr Martin Winter (Chair) Mr Ryan Moore (Accountant) Ms Catherine Brown (Lay)
Legal Adviser:	Mr Robin Havard
Persons present and capacity:	Miss Michelle Terry (ACCA Case Presenter) Miss Nyero Abboh (Hearings Officer)
Summary:	Allegations 1a), 1b), 2a), 2b) and 4)- found proved Exclusion from membership
Costs:	£8,852.50

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1. The Committee had considered the following documents: a Hearing Bundle (pages 1 to 348), a Tabled Additional bundle (pages 1 to 4) and a Service Bundle (pages 1 to 18). The Committee had also considered legal advice, which it had accepted.
2. The Committee had read the letter dated 29 September 2022, sent from ACCA by email to Mr Akbar. It had noted the subsequent emails sent to him with the necessary link and password to enable him to gain access to the letter and the documents relating to this hearing.
3. The Committee was satisfied that such emails had been sent to Mr Akbar's registered email address in accordance with Regulation 22 of the Complaints and Disciplinary Regulations 2014 as amended ("CDR"). The Committee had noted that the emails had been delivered successfully.
4. The emails and the documents to which Mr Akbar had access also contained the necessary information in accordance with CDR10. Consequently, the Committee decided that Mr Akbar had been properly served with the proceedings.

PROCEEDING IN ABSENCE

5. Mr Akbar failed to respond to the email of 29 September 2022.
6. On 13 October 2022, ACCA tried to call Mr Akbar on the mobile number registered with ACCA but there was no response nor was there the facility to leave a message on voicemail.
7. On 13 October 2022, ACCA sent a further email to Mr Akbar, reminding him of the date of hearing and asking him once again whether he intended to attend. There was no response.
8. Finally, on 25 October 2022, ACCA sent an email to Mr Akbar with a link enabling him to join today's hearing. There had been no response from Mr Akbar.

9. The Committee considered that ACCA had done everything possible to enable Mr Akbar to attend the hearing. The Committee was satisfied that the emails had been sent to the address on ACCA's register and there was a record of the emails having been delivered successfully. The Committee had also noted that Mr Akbar had failed to respond to any emails sent to him by ACCA in the course of the investigation.
10. The Committee concluded that Mr Akbar had voluntarily absented himself from the hearing, which he could have joined by telephone or video link.
11. The Committee was also satisfied that, taking account of the seriousness of the allegations, it was in the public interest to proceed. The Committee did not consider that any benefit would be derived in adjourning the hearing and no such application had been made.
12. Finally, the Committee considered that it was in a position to reach proper findings of fact on the written evidence presented to it by ACCA.
13. The Committee ordered that the hearing should proceed in the absence of Mr Akbar.

Allegations

Mr Rahim Akbar, at all material times an ACCA trainee

1. *Submitted or caused to be submitted to ACCA on or around 29 July 2017 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 18 March 2014 to 18 March 2017 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 2 (“Stakeholder relationship management”)*
- *Performance Objective 3 (Strategy and innovation”)*
- *Performance Objective 4 (“Governance, risk and control”)*
- *Performance Objective 5 (“Leadership and management”)*
- *Performance Objective 6 (Record and process transactions and events”)*
- *Performance Objective 18 (“Prepare for and plan the audit and process”)*
- *Performance Objective 19 (“Collect and evaluate evidence for an audit or assurance engagement”)*
- *Performance Objective 20 (“Review and report on the findings of an audit or assurance engagement”)*

2. *Mr Akbar conduct in respect of the matters described in allegation 1 above was:-*

a. *In respect of allegation 1a, dishonest, in that Mr Akbar 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 Akbar 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 act with integrity.*

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

(i) His Practical Experience Supervisor met the specified requirements in terms of qualification and supervision of the trainee and or

(ii) That the performance objective statements relating to the performance objectives referred to in paragraph 1 above accurately set out how the corresponding objective had been met.

4. *By reason of his conduct, Mr Akbar 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.*

DECISION ON FACTS, ALLEGATIONS AND REASONS

14. As stated above, and in reaching its decisions with regard to the allegations, the Committee had considered the following documents: a Hearing Bundle (pages 1 to 348), a Tabled Additional Bundle (pages 1 to 4), and a Service Bundle (pages 1 to 18). The Committee had listened carefully to the submissions made by Ms Terry and also considered legal advice, which it had accepted.

Allegations 1(a) & (b)

15. On 12 February 2011, Mr Akbar became a student member of ACCA.
16. On 04 August 2017, Mr Akbar became a member of ACCA.
17. The following abbreviations have been used:

PER – Practical Experience Requirement;
PES – Practical Experience Supervisor;
PO – Performance Objective.

18. 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 PER.
19. The Committee had considered the evidence of ACCA's Professional Team Manager, [Private], set out in his statement dated 15 April 2021. The content of their statement had not been challenged by Mr Akbar. The Committee had also considered carefully the content of the Practical Experience Requirements booklet. The Committee made the following findings of fact.
20. At the material time in respect of the events leading to these proceedings, the requirements in respect of procedural validation of the completion of a trainee's three years' approved work experience were as follows:
 - a) 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.
 - b) ACCA's PER has three components. Trainees must achieve five "Essential" and any four "Technical" POs by gaining the experience required to achieve the necessary elements for each PO and complete a personal statement for each PO, which are signed off by the trainee's practical experience supervisor (PES). Trainees must complete 36 months experience in one or more accounting or finance-related role which is verified by their PES. Trainees must regularly record their PER progress in the online "MyExperience" recording tool, which is accessed via ACCA's online portal "myACCA".
 - c) A trainee's personal statement for each PO must be a 200-500-word concise explanation of how they have achieved it. Trainees must provide examples of tasks they have been involved with to illustrate their personal statement. Trainee's statements must be in their own words and unique to their own work experience.

- d) 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 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.
 - e) A trainee can also select the "*IFAC qualified external supervisor option*". A trainee should choose this option if the nominated supervisor is an IFAC qualified accountant but is not an employee of the trainee's organisation, such as an external auditor or consultant. The IFAC qualified external supervisor needs to then consult with the trainee's unqualified line manager in order to be able to sign off or approve the trainee's POs. As they would not be working directly for the same employer, they would not be able to sign-off the trainee's time.
 - f) Trainees must enter their 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.
 - g) Guidance about ACCA's PER including trainees' responsibilities, PESs and their role, is, and was throughout the material time, published on ACCA's website.
21. With regard to Mr Akbar's claim of work experience, the documentation submitted by him purported to illustrate the following as representing his training for the purposes of achieving the necessary PER.
22. Mr Akbar's PER record showed he claimed 36 months of workplace experience at Company A.
23. Mr Akbar's PER record also showed he submitted nine PO statements for approval to Person A on or around July 2017. The PO statements were all

approved by Person A on or around 29 July 2017 in respect of his training at Company A.

24. In his PER record, Mr Akbar claimed that another person was his PES in respect of approving his objectives when he was working at Company B. However, none of the objectives were signed off by this other supervisor.
25. As regards to Person A, although they were held out as Mr Akbar's PES when Mr Akbar was working at Company A from 18 March 2014 to 18 March 2017, Person A did not become an ACCA member until 23 September 2016. Therefore, they would not be permitted to act as a PES until 23 September 2016, approximately two and a half years after Mr Akbar commenced working at Company A.
26. As regards to the other supervisors referred to in Mr Akbar's training record, ACCA has not been provided with any evidence that confirmed that either or both were qualified accountants. In any event, as it was only Person A who purported to approve the achievement of Mr Akbar's objectives, the Committee concluded that reference to any other person was not relevant to the allegations made against Mr Akbar.
27. With regard to the Performance Objectives, having considered the documentation, and in the absence of any evidence from Mr Akbar, the Committee found that Mr Akbar's statements in respect of PO3, PO6, PO18, PO19 and PO20 were the same or nearly the same as Person A's statements on which Person A had relied and submitted in or about September 2016.
28. Furthermore, the following statements submitted by Mr Akbar were the same, or effectively the same, as the Trainees identified below:

PO2 - Trainees E, RR, SS and WW;

PO4 - Trainee RR;

PO5 - Trainees EE, RR, SS and V V;

PO6 - Trainees SS, V V and WW;

PO18 - Trainees A, E, EE, HH, II, PP, RR, SS and Z;

PO19 - Trainees E, RR and V V

PO20 - Trainees CC, EE, P and RR.

29. The Committee noted that, whilst the word count was slightly different in certain cases, the wording itself was almost identical, both in terms of the sort of experience outlined and also the typographical and grammatical errors.
30. The following are three examples of this approach. The examples selected by the Committee were statements submitted by Mr Akbar and which were effectively identical to those of both Person A and other trainees.

PO6

31. The Committee had considered the documentary evidence and as stated, found that the words used by Mr Akbar in his "Record and process transactions and events" PO statement ("PO6") were identical, or practically identical, to the words used by Person A when Person A submitted his statement for approval on 8 September 2016:

"When i joined my current company , there was no work done on "Fixed Asset Register" and "Tagging of Assets" of both divisions of company. Management was frustrated because of this and they have asked my head of department to "Fixed Assets Register" and "Tagging of Fixed Assets" as soon as possible. My Deputy Manager appointed me to complete the tagging of all thje fixed assets and to prepare the fixed asset register for both divisions. I with my two juniors had completed the whole assignment in given time. It took four months for me to prepare the fixed asset register and completed the tagging of fixed assets of both divisions.I have applied strong planning before starting any task related to the assignment and dividing whole assignment into small actions and implementing each action independently and it helped me alot in order to avoid any hurdles ion the assignment.Further, being nice, gentle and soft spoken to my colleagues, juniors and relevant labor staff also helped me to get the work done from them efficiently and effectively. I have also applied resolution of an unconstructed problem ny breaking it down to small pieces and identifying and

implementing solution at each stipend hence resolving the whole problem. I have learnt from this assignment that how to manage people and using them to complete the work done as it will help me in my daily role. I have also learnt high level of time management skills as this assignment gave me an opportunity to complete the work before deadlines. During my assignment of the Asset tagging and maintain asset register I kept in implementing all the relevant standards with the help of my Manager to make a better result." (sic)

32. The records also showed, and the Committee found, that, by way of example, PO6 had been submitted by Trainee VV and approved by Person A within a day of the submission by Mr Akbar of his PO6 which took place on 19 July 2017 with Person A's approval recorded as having taken place on 29 July 2017. The Committee, therefore, found that it could not be the case that other trainees had copied the words of Mr Akbar.

PO18

33. The Committee had considered the documentary evidence regarding the words used by Mr Akbar in his "Prepare for and plan the audit process" PO statement ("PO18") and found that they were identical, or practically identical, to the words used by Person A and other trainees.
34. The Committee found that the words below were the words submitted by Mr Akbar and approved by Person A on 29 July 2017:

"I have worked as senior officer in internal audit of medium sized private company. I did both pre and post audit assignments. Pre audit included pre-audit of all types of payments, salaries, wages, sales and any special assignment given by manager. Post audit included audit of all the functions of the company in which I had to identify the weaknesses in the internal controls which might cause fraud or error. I also did surprise stock takes of all types of stores in the company. For every assignment, I had to finalize the audit report as per requirement of my manager or management and forward it to Manager. Further, I also had to prepare consolidated audit report quarterly. I also worked

on ad-hoc and special audits given my manager. Effective planning includes the time, no. of staff, grey areas to be considered, overall audit strategy and completion date of audit. At start of my career, I have done the audit of sales function of the company without effective planning which caused my juniors and colleagues to suffer with lot of problems including irrelevant sample selection, extra time allocated and not finding the main weaknesses in the internal controls. The overall audit report was badly hit and it was rejected by management with negative comments on it. My manager did angry on me and my monthly performance appraisal was badly hit." (sic)

35. The records also showed, and the Committee found, that, by way of example, PO18 had been submitted by one trainee, Trainee II, and approved by Person A on 02 May 2017 respectively. This pre-dated the submission by Mr Akbar of his PO18 which took place on 29 July 2017 with Person A's approval recorded as having taken place on the same day. Furthermore, as stated, the words were effectively the same as those submitted by Person A on 08 September 2016.
36. Again, the Committee found that it could not be the case that other trainees had copied the words of Mr Akbar.

PO19

37. The Committee had considered the documentary evidence regarding the words used by Mr Akbar in his "Collect and evaluate evidence for an audit or assurance engagement" PO statement ("PO19").
38. The Committee found that the words below are the words used by Mr Akbar and approved by Person A.

"Our accounts department was not allowed to pay any payment before the stamp and sign of me being in a position of internal auditor. Management have made a check on the payments through me. This made management sure about the authenticity of all the payments. In post audit assignments, my team checked the internal controls of every function of the company and highlighted

the weaknesses and possibility of frauds and errors and recommended the better internal controls. Management had improved their overall internal controls as per our recommendations. Further, I have suggested a plan to management related to energy resources utilization in order to save PKR 2 million monthly which was highly appreciated and being implemented. It is very essential that an independent audit of business is undertaken to obtain an objective opinion on how well business is performing and what are the weaknesses/threats relating to the business or the industry in which the business is operating. I have worked an internal audit assignment at a client, the objective of which is to communicate and resolve the weaknesses in the client's system. Our recommendations enable the client to introduce various improvements in the accounting and reporting system such as issuing pre-numbered documents including invoices, goods received notes and delivery notes. Similarly, it enables the client to introduce an effective system of staff appraisal so that employee performance is judged objectively and deserving employees are rewarded for their performance. This has resulted in the motivation of employees to perform better. We also recommended a system of disciplinary procedures to our client to be applied and communicated to all staff members." (sic)

39. The records also showed, and the Committee found, that PO19 had been submitted by a trainee, Trainee E and approved by Person A on 03 May 2017. This pre-dated the submission by Mr Akbar of PO19 which took place on 29 July 2017 with Person A's approval recorded as having taken place on the same day. Finally, as stated, the words were effectively identical to those submitted by Person A on 08 September 2016.
40. The Committee found that the similarities in the description of the work experience described by Person A and each trainee, including Mr Akbar, meant that it was not remotely credible that all trainees would have undergone exactly the same work experience and then expressed it in effectively identical terms. The Committee was satisfied that the wording was taken from a template and that it represented a pattern of behaviour.

41. On 24 January 2020, ACCA wrote to Mr Akbar notifying him that these statements were copies from Person A and other trainees of Person A's PO statements and requested his response. There was no reply.
42. ACCA wrote on a further five occasions to Mr Akbar in the course of its investigation, but on each occasion, he failed to respond.
43. As stated, the Committee found that Person A only became a member of ACCA on 23 September 2016. It was, therefore, only from that date that Person A was permitted to supervise a trainee in respect of his or her workplace experience.
44. In the circumstances, Person A could not have been Mr Akbar's Supervisor when working for the employer stipulated in the period 18 March 2014 to 23 September 2016.
45. The Committee had been provided with the decision of an ACCA Disciplinary Committee in relation to disciplinary proceedings brought against Person A in January 2021, arising out of his conduct which was directly related to the allegations against Mr Akbar. At the conclusion of those proceedings, that Committee had found that Person A had:
 - a. *Approved the POs and/or supporting statements of 52 ACCA trainees, including Mr Akbar, when Person A had no reasonable basis for believing they had been achieved and/or were true;*
 - b. *Falsely represented to ACCA that they had supervised the work experience of 52 ACCA trainees, including Mr Akbar, in accordance with ACCA's PER;*
 - c. *Improperly assisted 52 ACCA trainees, including Mr Akbar, in completing their supporting statements as evidence of their achievements of their ACCA Practical Experience performance objectives; and*
 - d. *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.

46. In respect of allegation 1(a), as stated, the Committee found that Person A did not become an ACCA member until 23 September 2016. Person A could not be Mr Akbar's PES until and unless they were qualified to do so. Consequently, they were only able to do so with effect from 23 September 2016.
47. Therefore, the Committee found that Person A could not, and did not, act as Mr Akbar's supervisor for any of the time Mr Akbar claimed to have worked for Company A between 18 March 2014 and 23 September 2016.
48. In the absence of any explanation from Mr Akbar, the Committee was also satisfied, on the balance of probabilities, that Mr Akbar knew that, from 18 March 2014 to 23 September 2016, Person A was not qualified to, and therefore, could not, act as his PES. The obligation to ensure that a person was qualified to supervise remained with Mr Akbar.
49. In addition, there was no evidence of any contact taking place between Mr Akbar and Person A as would be expected if Person A had been acting as his supervisor as shown on Mr Akbar's PER.
50. The Committee found that Person A did not provide the necessary supervision of Mr Akbar's work during the entire period of 18 March 2014 to 18 March 2017. As is stated in the PER booklet, one of the three components of PER is to, *"regularly record your PER progress in your online My Experience record, which can be accessed via myACCA."*
51. To summarise, in reaching its finding, the Committee had taken account of the following:
 - a. There was no documentary evidence at all of any contact between Mr Akbar and Person A, such as supervision notes, meeting notes, file reviews, text messages; appointments, or emails concerning work

undertaken by Mr Akbar when at Company A between 18 March 2014 and 18 March 2017;

- b. It had been found in proceedings against Person A that Person A had not conducted any supervision of any of the 52 trainees to include Mr Akbar;
 - c. The Committee had found that Mr Akbar knew that Person A was not qualified to supervise him.
52. On this basis, the Committee found the facts of allegation 1(a) proved.
53. With regard to allegation 1(b), the Committee relied on its findings as set out at paragraphs 27 to 40 above. It made the following additional findings of fact.
54. With regard to the statements submitted by Mr Akbar in respect of POs 2, 3, 4, 5, 6, 18, 19 and 20, the Committee noted that it was a stipulation of ACCA's PER, as confirmed in the booklet, that the words in the statement must be unique to the trainee who had undertaken the practical training.
55. The Committee found that the words used by Mr Akbar were not his own and that he had effectively copied the words which had been provided to him in a form of template by Person A. As stated above, the words were identical, or practically identical, to those used by a number of other trainees, and Person A himself.
56. This was a clear abuse of the process of validation and no weight could be placed on the description of the experience gained as described in the statements. It was simply not credible that the performance objectives and work experience of Person A and a number of other trainees, to include Mr Akbar, would have been identical, let alone that, independently of each other, they would then use exactly the same words.
57. It had been found that Mr Akbar had deliberately submitted PO statements which were identical to the PO statements of other trainees who had purported

to be supervised by Person A, as well as Person A himself, when he knew it did not accurately reflect the work that he had undertaken.

58. No evidence had been provided regarding the description of the work allegedly carried out by Mr Akbar to satisfy POs 2, 3, 4, 5, 6, 18, 19 and 20 when employed by Company A and the Committee found, on the balance of probabilities, that no such work had been carried out.
59. On this basis, the Committee found the facts of allegation 1(b) proved.

Allegations 2(a) and (b)

60. The Committee relied upon its findings of fact under allegations 1(a) and 1(b) above.
61. The Committee had found that Mr Akbar knew that, in the period from 18 March 2014 to 18 March 2017, Person A had not supervised Mr Akbar's practical training to the requisite standard or at all. The Committee also found that Mr Akbar knew that Person A could not have supervised his practical experience as they were not qualified to do so.
62. The Committee had also found that Mr Akbar had failed to write the statements in support of POs 2, 3, 4, 5, 6, 18, 19 and 20 in his own words. He had simply adopted words used by others and therefore, there was no guarantee whatsoever that the description would match in any way his practical experience. He therefore knew that he had not achieved the performance objectives in respect of POs 2, 3, 4, 5, 6, 18, 19 and 20 as described.
63. The Committee was satisfied that, by the standards of ordinary decent people, such conduct would be considered to be dishonest.
64. Consequently, the Committee found allegations 2(a) and 2(b) proved.

Allegation 2(c)

65. On the basis that this allegation was pleaded in the alternative to allegation 2(a) and 2(b), the Committee made no finding in respect of it.

Allegations 3(i) and (ii)

66. On the basis that this allegation was pleaded in the alternative to allegation 2(a) and 2(b), the Committee made no finding in respect of it.

Allegation 4

67. Taking account of its findings that Mr Akbar had acted dishonestly, the Committee was satisfied that he was guilty of misconduct. Such conduct fell far below the standards expected of an accountant and member of ACCA and could properly be described as deplorable. In the Committee's judgement, it brought discredit to Mr Akbar, the Association and the accountancy profession.
68. The Committee found allegation 4 proved.

SANCTION AND REASONS

69. The Committee considered what sanction, if any, to impose taking into account all it had read in the bundle of documents, ACCA's Guidance for Disciplinary Sanctions, and the principle of proportionality. It had listened to submissions from Ms Terry, and to legal advice from the Legal Adviser, which it accepted.
70. The Committee considered the available sanctions in increasing order of severity having decided that it was not appropriate to conclude the case with no order.
71. The Committee was mindful of the fact that its role was not to be punitive and that the purpose of any sanction was to protect members of the public, maintain public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance.

72. The Committee considered whether any mitigating or aggravating factors featured in this case.
73. The Committee accepted that there were no previous findings against Mr Akbar. However, the Committee did not consider any other mitigation factors featured in this case. The Committee had not heard from Mr Akbar nor had it received any references or testimonials.
74. As for aggravating features, on the basis of the Committee's findings, it had been established that Mr Akbar's behaviour had been dishonest, and the steps Mr Akbar had taken involved a level of determination, premeditation and collusion with another member of ACCA. In the case of the POs, it also represented an act designed to deceive his regulator. The Committee was entirely satisfied that his behaviour would undermine confidence in the profession and put at risk the reputation of ACCA.
75. The Committee also noted that, in failing to engage with the process, despite having been subject to ACCA's regulatory requirements since becoming a student member from 2011, Mr Akbar had shown neither insight nor remorse. There was no indication that he had any understanding of the gravity of his conduct.
76. The Committee was concerned that, through his deceitful conduct, he had derived a direct benefit, namely membership of ACCA. There was also a risk that Mr Akbar would have gained qualification as an accountant without the necessary competence or experience. In this way, he could have caused harm or had an adverse impact on members of the public.
77. Finally, his conduct, both in terms of his training and his gaining of membership of ACCA through dishonest means, had extended over a period of years since 2017.

78. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
79. The Committee then considered whether a severe reprimand would be an appropriate sanction. Again, taking account of the seriousness of its findings, the Committee did not consider that a severe reprimand would be sufficient or proportionate.
80. Mr Akbar had been found to have acted dishonestly in his conduct. The Committee was also concerned that, based on its findings, the objective of his dishonest conduct was to gain an unfair advantage over those who had approached their practical training in an honest way. Due to the lack of legitimate evidence regarding his training, he may have become a member when he was not competent to do so. Therefore, this was conduct on Mr Akbar's part which may have led to him achieving a level of success to which he was not entitled and which was not merited. In this way, as stated, he presented a future risk to the accountancy profession and the public.
81. In the Committee's judgement, Mr Akbar's overall conduct was fundamentally incompatible with being a member of ACCA and undermined the integrity of ACCA membership. The Committee adopted the Guidance which stated that the reputation of ACCA and the accountancy profession was built upon the public being able to rely on a member to do the right thing in difficult circumstances. It noted this was a cornerstone of the public value which an accountant brings.
82. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to exclude Mr Akbar as a member of ACCA but could find none.
83. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Mr Akbar shall be excluded from ACCA membership.

COSTS AND REASONS

84. The Committee had been provided with a simple cost schedule (page 1) and a detailed cost schedule (pages 1 to 2).
85. The Committee concluded that ACCA was entitled to be awarded costs against Mr Akbar, all allegations, including dishonesty, having been found proved. The amount of costs for which ACCA applied was £9,527.50. Taking account of the complexity of the case, the Committee did not consider that the costs incurred were unreasonable.
86. Mr Akbar had failed to provide the Committee with details of his means. Mr Akbar had chosen not to engage with the proceedings and had failed to respond to any previous correspondence. However, the Notice of Proceedings had made it clear that, if ACCA proved any or all of the allegations, it would be applying for costs and that he should provide details of his means if he wished to suggest that he was not in a position to pay all or any of the costs claimed. In the absence of such information, the Committee approached the matter on the basis that Mr Akbar was in a position to pay any amount of costs it was prepared to award.
87. The Committee considered it was appropriate to discount the total claim to reflect the fact that the actual hearing, and, therefore, the involvement of Ms Terry and Ms Abboh, had not taken a full day. The claim would therefore be reduced by a sum equivalent to three hours in respect of both Ms Terry and Ms Abboh.
88. In all the circumstances, the Committee exercised its discretion when determining the amount Mr Akbar should be expected to pay. It considered that it was reasonable and proportionate to award a contribution towards the costs of ACCA in the reduced sum of £8,852.50.

EFFECTIVE DATE OF ORDER

89. Taking into account all the circumstances, the Committee decided that it was necessary, and in the interests of the public, for this order to take immediate effect.
90. In reaching its decision, the Committee took account of the fact that Mr Akbar had obtained his ACCA membership by dishonest means. In failing to engage with ACCA and this hearing, the Committee had no way of knowing if Mr Akbar is continuing to hold himself out as a member of ACCA and continues to practise. The Committee also noted that it had been considered necessary to impose an Interim Order which can only be done if an Interim Orders Committee considered it was necessary in order to protect the public.
91. The Committee confirmed that the Interim Order previously made in respect of Mr Akbar is rescinded.

Mr Martin Winter
Chair
27 October 2022