

APPLICATION ON PAPERS

CONSENT ORDERS CHAIR OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Miss Safa Ahmad Nazeer
Considered on:	Tuesday, 27 September 2022
Location:	Remotely via ACCA Offices, The Adelphi, 1-11 John Adam Street, London WC2N 6AU
Chair:	HH Graham White
Legal Adviser:	Mr Alastair McFarlane
Outcome:	Consent Order granted

DOCUMENTS BEFORE THE COMMITTEE

1. The Committee received a bundle of papers, numbered pages 1-154, including a signed draft Consent Order.

ALLEGATIONS

Miss Safa Ahmad Nazeer, a student member of the Association of Chartered Certified Accountants ('ACCA'):

ACCA



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1. On dates between 04 May 2021 and 17 November 2021, contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), failed to co-operate with the investigation of a complaint, in that she did not respond fully to any or all of ACCA's correspondence.
2. By reason of her conduct Miss Nazeer is:
 - a. Guilty of misconduct pursuant to bye-law 8(a)(i); in respect of any or all of the matters set out at Allegation 1 above

BACKGROUND

2. On 13 November 2020, ACCA registered Miss Nazeer as a student.
3. On 05 January 2021, Miss Nazeer took her on-demand (FMA) Managing Accounting examination (the 'Exam') remotely. The proctor filed an Incident Report in respect of conduct observed during the Exam.
4. An investigation was commenced. Miss Nazeer had provided an initial response on 15 January 2021 which ACCA acknowledged. She was informed at that stage that ACCA was not in a position to comment.
5. On 04 May 2021, ACCA sent a letter to Miss Nazeer's registered email address informing her of the formal complaint and seeking her response by 25 May 2021. No response was received. On 26 May 2021, ACCA sent another email to Miss Nazeer's registered email address reminding her of her obligation under Complaints and Disciplinary Regulation 3 (1) to co-operate with the investigation and seeking her response by 09 June 2021. No response was received. On 26 May ACCA sent an unencrypted email to Miss Nazeer's registered email address advising her that she was required to respond to correspondence sent to her above. On 10 June 2021, ACCA sent a further email to Miss Nazeer's registered email address reminding her again of her obligation to co-operate and again seeking her response by 24 June 2021. No response was received.

THE MEMBER'S RESPONSE

6. On 12 August 2021 ACCA sent Ms Nazeer an email attaching the Assessor's Report for comment together with video footage of the Exam.
7. On 23 August 2021, Miss Nazeer confirmed that she had now seen the video footage and asked what the next steps were. On 26 August ACCA wrote to Miss Nazeer with a copy of the final report and asking for any response by 29 August. She was not informed that a response was compulsory. The Report is not in the Bundle.
8. Miss Nazeer has since provided a full account of events. On 17 November 2021, Ms Nazeer stated that:

*"I took September 2019, December 2019 and March 2020 attempt for my **F2 (FMA)** exam and I **failed** after attempting this exam three time I lost my courage and my parents called me back to my village and I left ACCA. After that my account got **suspended** and I had no idea what should I do next. I was really **depressed**. I had no smart phone and internet in my village so it was difficult for me to check my emails and reply them that's why I couldn't respond on time. I had no facilities at that time to read and reply those emails. Please send me the first email so I can look into it. I have tried opening the other email but I could not access it. Now I am back in Multan where I was previously studying and now I can properly reply to those emails. Please give me another chance to continue my studies."*
9. ACCA replied by email on 18 November 2021 acknowledging that Ms Nazeer had been unable to respond due to not having an internet connection.
10. Ms Nazeer now faces the Allegations set out above. No allegation has been made in respect of her conduct during the exam.
11. Ms Nazeer completed a Case Management Form and an extensive explanation of the matters in issue including details of a referral for medical treatment in

respect of depression and physical injuries caused by a severe accident requiring bedrest. Photographs of the injuries were provided. Ms Nazeer admitted the factual particulars of the Allegations but not misconduct.

CHAIR'S DECISION

12. Under Regulation 8(8) of the Complaints and Disciplinary Regulations 2014, the Chair must determine whether, based on the evidence before them, the draft Consent order should be approved or rejected. The Chair had regard to the Consent Orders Guidance and the Consent Orders Guidance FAQs.
13. The Chair has power to approve the Consent Order and noted that under Regulation 8(12) they shall only reject the signed Consent Order if they are of the view that the admitted breaches would, more likely than not, result in exclusion from membership. On 07 September 2022, the Chair had considered this matter and had noted paragraph 32 of the Guidance to the effect that if the Chair was satisfied it was appropriate to deal with the case by a Consent Order but wished the terms to be amended, the Chair has power to recommend amendments to the signed draft Consent Order both to ACCA and to Miss Nazeer.
14. On 07 September 2022, the Chair having regard to paragraph 32 of the Guidance, and in the light of the mitigating factors, which the Chair accepted, including that this was not the case of a student deliberately seeking to evade engagement with the process and the regulator, the Chair doubted that Ms Nazeer was guilty of misconduct. At the most she would be liable to disciplinary action for breach of the regulations. In the circumstances, the Chair concluded that a Severe Reprimand was neither appropriate or proportionate. In their judgement, the appropriate and proportionate sanction was that of Admonishment. The Chair had therefore recommended to both parties that the Consent Order be amended to reflect a sanction of Admonishment.
15. The Chair noted that following their recommendation, the matter had been sent back to them with a new draft Consent Order, signed by Miss Nazeer and ACCA. Misconduct remained admitted by Miss Nazeer, but both parties now

accepted that Admonishment was the appropriate sanction.

16. The Chair considered the seriousness of the breaches as set out and the public interest, which includes the protection of the public, the maintenance of public confidence in the profession and the declaring and upholding of proper standards of conduct and performance. The Chair balanced this against Miss Nazeer's interests.
17. The Chair noted the list of aggravating and mitigating factors advanced at paragraphs 15 and 16 of ACCA's summary in the bundle. Given the importance of professionals fully co-operating with their regulator, the Chair was persuaded that the failures reached the threshold of misconduct.
18. The Chair had regard to ACCA's Guidance for Disciplinary Sanctions. They were satisfied that there had been early and genuine acceptance of the conduct and that the risk to the public and profession from Miss Nazeer continuing as a member was low.
19. For the reasons set out above, the Chair was satisfied that the admitted breaches would be unlikely to result in exclusion from membership, and therefore there was no basis for them to reject the revised Consent Order under Regulation 8(12). Considering all the information before them, they were satisfied that an Admonishment was an appropriate and proportionate disposal of this case.

ORDER

20. The Chair, pursuant to their powers under Regulation 8, made an Order in terms of the draft Consent Order, namely that Miss Nazeer be admonished. There is no order for costs.

HH Graham White
Chair
27 September 2022