



Think Ahead

News release

20 February 2023

Disciplinary Committee ordered Member excluded from register*

On 17 February 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Sutinder Singh Khehar, of Maidenhead, Berkshire, United Kingdom:

Allegation 1

- (a) On one or more of the dates set out in Schedule A, Mr Khehar signed an audit report relating to the accounts of Client A certifying that he had undertaken the audit work identified in the report in accordance with the International Standards on Auditing (UK and Ireland), when he had not undertaken that work sufficiently or at all.
- (b) Mr Khehar failed to retain the audit files for Company A for the years set out in Schedule A for five years after the date the audit report was signed as required by International Standard on Auditing 230 (then in force).
- (c) Mr Khehar's conduct at Allegation 1(a) was:
 - i. Dishonest, in that he knew what he was certifying at 1(a) above in relation to one or more of the audit reports set out at Schedule A was false, or in the alternative;
 - iii. Contrary to Global Practising Regulations 13(1) of Annex 1 Appendix 1 (2017 to 2019) in relation to 1(a) and/or 1 (b); and
 - iv. Contrary to the Fundamental Principle of Professional Competence and Due Care (2017 to 2019) in relation to 1(a) and/or 1(b).

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Allegation 2

- (a) On 8 January 2021 Mr Khehar failed to disclose Client A to the ACCA on his list of audit clients provided to the compliance officer during a monitoring visit.
- (b) Mr Khehar's conduct was:
 - i. Dishonest, in that Mr Khehar knew that Client A was an audit client and his statement to ACCA's Compliance Officer was false; and
 - iii. Contrary to Global Practising Regulation 14(2) (2021).

Allegation 3

- (a) By reason of his conduct Mr Khehar is:
 - i. Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the matters set out at allegation 1 and/or 2 above;
 - ii. Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of 1(c)(iii) and/or 2(b)(iii).

The Disciplinary Committee ordered that Mr Khehar be excluded and to pay costs to ACCA in the sum of £6800.

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

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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.

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