

# HEARING

## DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

### REASONS FOR DECISION

**In the matter of:** Mr Inshaullah Khan

**Heard on:** 7, 8 and 27 February 2023

**Location:** Held remotely via Microsoft Teams

**Committee:** Ms Kate Douglas (Chair)  
Mr Peter Brown (Accountant)  
Ms Rachel O'Connell (Lay)

**Legal Adviser:** Ms Jane Kilgannon

**Persons present**

**and capacity:** Ms Michelle Terry (ACCA Case Presenter)  
Ms Nyero Abboh (Hearings Officer)  
Ms Zarqa Shaikh (Interpreter, 7 and 8 February 2023)  
Ms Amatul Wadood (Interpreter, 27 February 2023)

**Summary:** Allegations 1, 2 and 3(a) found proved.  
Removal from student register.

**Costs:** Mr Khan ordered to pay £100 towards ACCA's costs.

**ACCA**



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## **INTRODUCTION**

1. The Disciplinary Committee (“the Committee”) convened to consider the case of Mr Inshaullah Khan (“Mr Khan”).
2. Ms Michelle Terry (“Ms Terry”) represented the Association of Chartered Certified Accountants (“ACCA”). Mr Khan attended the hearing and was not represented. Mr Khan was assisted by an Urdu interpreter, provided by ACCA.
3. The Committee confirmed that it was not aware of any conflicts of interest in relation to the case.
4. In accordance with Regulation 11(1)(a) of the Chartered Certified Accountants’ Complaints and Disciplinary Regulations 2014 (“the Regulations”), the hearing was conducted in public. However, the Committee exercised its discretion under that Regulation to hear certain matters – namely, evidence and submissions relating to Mr Khan’s family life – in private.
5. The hearing was conducted remotely through Microsoft Teams.
6. The Committee had considered the following: a Memorandum and Agenda (pages 1 to 2); a Hearing Bundle (pages 1 to 125); a Service Bundle (pages 1 to 25); and a copy of video footage of an examination dated 9 April 2021. It was also later provided with an ‘Additional’s’ Bundle (pages 1 to 2).

## **PRELIMINARY MATTERS**

7. Mr Khan applied for the late admission of a document before the Committee. Mr Khan explained that the document contained important witness evidence from Witness 1 and Witness 2. He also confirmed that the two witnesses would be available to give oral evidence to the Committee. Ms Terry, on behalf of ACCA, indicated that ACCA had some difficulty with the late evidence being presented. First, it had been presented late meaning that ACCA had not had any time to consider it. Second, it had been presented in a non-standard and somewhat confusing format. However, given that Mr Khan was not legally represented, and on the basis that both witnesses would be available to give

oral evidence later in the hearing, Ms Terry did not object to the late admission of the document. Ms Terry made clear that the information contained within the document was not agreed by ACCA and that she would wish to question the witnesses.

8. The Committee accepted the advice of the Legal Adviser, who referred it to Regulation 10(4)(c) of the Regulations. Having regard to the public interest, the fact that ACCA did not object to the admission of the document, the fact that the witnesses would be available to provide live evidence, and considering the overall interests of justice, the Committee decided to allow the late admission of the document. This document was labelled as the 'Additional Bundle'.

#### **BRIEF BACKGROUND**

9. Mr Khan became a student member of ACCA on 27 October 2020.
10. On 9 April 2021, Mr Khan sat an ACCA Business and Technology examination ("the examination") remotely. The proctor (the remote invigilator) filed an Incident Report, noting that "another person is with the test taker". On that basis, ACCA opened an investigation into the matter.
11. ACCA contacted Mr Khan by email in relation to concerns arising from the Incident Report on:
  - a. 8 June 2021;
  - b. 30 June 2021;
  - c. 15 July 2021;
  - d. 19 July 2021;
  - e. 21 July 2021; and
  - f. 23 July 2021.
12. The emails were sent to Mr Khan's registered email address.
13. ACCA received responses from Mr Khan on:
  - a. 19 July 2021;

- b. 20 July 2021; and
  - c. 22 July 2021.
14. The ACCA letter dated 8 June 2021 included a list of numbered questions for Mr Khan to address and a reminder that Mr Khan had a duty to co-operate with the ACCA investigation. The questions related to the concern that a person may have been in the room with Mr Khan before and during his examination. The questions referred to another person's voice being heard, another person visible in the room and a black object, possibly a mobile phone, visible at one side of the screen.
  15. The ACCA letter dated 30 June 2021 included a request that Mr Khan respond to the questions provided on 8 June 2021 and a reminder that Mr Khan had a duty to co-operate with the ACCA investigation.
  16. The ACCA letter dated 15 July 2021 requested that Mr Khan respond to the letters dated 8 June 2021 and 30 June 2021.
  17. Mr Khan's email to ACCA dated 19 July 2021 included an explanation that before the examination started, one of his roommates had entered the room unwittingly, not realising that Mr Khan was sitting an examination. However, he stated that the roommate left the room before the examination commenced.
  18. The ACCA letter dated 19 July 2021 acknowledged Mr Khan's email, asserted that some of the questions put to Mr Khan had not been answered and asked for a response to those questions.
  19. Mr Khan's email to ACCA dated 20 July 2021 stated "Sir I already answered you, but you again sent this email".
  20. The ACCA letter dated 21 July 2021 again acknowledged Mr Khan's email dated 19 July 2021, and repeated the assertion that some of the questions put to Mr Khan had not been answered. The request for answers was repeated. On this occasion, ACCA included a table setting out its questions for Mr Khan in the left hand column and his corresponding answers in the right hand column.

This indicated that answers had been provided to numbered questions 1.1, 1.2 and 1.3, but not to numbered questions 1.4 to 1.13.

21. Mr Khan's email to ACCA dated 22 July 2021 did not refer to the investigation or the questions. Rather, it referred to the status of Mr Khan's ACCA online account.
22. The ACCA letter dated 23 July 2021 answered Mr Khan's question about his ACCA online account, and asked for Mr Khan to respond to the unanswered questions in the previous correspondence.

## **ALLEGATIONS**

*Mr Inshaullah Khan ("Mr Khan"), a student member of the Association of Chartered Certified Accountants ("ACCA"):*

1. *Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as applicable), failed to co-operate fully with the investigation of a complaint, in that he did not respond fully to ACCA's correspondence dated:*
  - a. *8 June 2021*
  - b. *30 June 2021*
  - c. *15 July 2021*
  - d. *21 July 2021*
2. *On 9 April 2021, Contrary to Exam Regulation 2, failed to comply with instructions issued by ACCA personnel (as per the Student Information Sheet) before and/or during a scheduled Business and Technology (BT) exam (the "Exam"), in that he failed to ensure that no one else was around him in the room where he sat his exam.*
3. *By reason of his conduct, in respect of any or all of the allegations above, Mr Khan is:*

- a. *Guilty of misconduct pursuant to bye-law 8(a)(i); or, in the alternative,*
- b. *Liable to disciplinary action pursuant to bye-law 8(a)(iii).*

## **DECISION ON ALLEGATIONS AND REASONS**

### *Admissions*

23. Mr Khan indicated that he admitted Allegation 2. The Chair therefore announced, in accordance with Regulation 12(3)(c) of the Regulations, that Allegation 2 was found proved.
24. Mr Khan's response to Allegations 1 and 3 was equivocal. Therefore, the Committee required ACCA to prove those matters.

### *Evidence and submissions of ACCA*

25. Ms Terry took the Committee through the documentary evidence relied upon by ACCA. In particular, Ms Terry highlighted the still photographs taken from the video footage of the examination which she said showed evidence of another person in the room with Mr Khan both before and during the examination. She referred to a person's forehead and hair visible on the screen before the examination was started, and a black object that appeared to be a mobile phone with the camera lens pointed at Mr Khan's computer screen, both immediately before the examination started and once it was underway.
26. Witness 3, a member of the ACCA Investigation team, gave evidence to the Committee. He showed the Committee the relevant video footage of the examination. Witness 3 confirmed that the possible presence of a mobile phone with the camera lens pointing at Mr Khan's computer screen during the examination had been of particular concern to ACCA. This was because of the possibility that photographs had been taken of examination content. He explained that it was for this reason that his questions to Mr Khan, in the letters sent on the dates set out in Allegation 1, included questions about the possible

presence of a mobile phone and asking for the contact details of the other person present in the room on the day of the examination. Witness 3 stated that he needed full answers to all of his questions in order to complete his investigation. However, not all of his questions were answered. In particular, his questions relating to the identity of the other person in the room and their possible use of a mobile phone were not answered.

27. Ms Terry submitted that by typing “agree” into the examination ‘chat box’, in response to a request to agree to the Student Information Sheet rules, Mr Khan had agreed to follow the instruction that there should be “no one else around you” before and during the examination. Ms Terry submitted that the video evidence provided by the proctor indicated that there was another person in the room when Mr Khan sat the examination. Furthermore, Ms Terry drew the Committee’s attention to the fact that Mr Khan accepted that there was another person in the room before the examination began.
28. Ms Terry drew the Committee’s attention to the fact that Mr Khan, as a student member of the ACCA, was subject to Regulation 3(1) of the Regulations which provides that:
  - a. Every student member is under a duty to co-operate with any investigating officer and any assessor in relation to the consideration and investigation of any complaint;
  - b. The duty to co-operate includes providing promptly such information, books, papers or records as the investigating officer or assessor may from time to time require; and
  - c. A failure or partial failure to co-operate fully with the consideration or investigation of a complaint shall constitute a breach of the Regulations and may render the student member liable to disciplinary action.
29. Ms Terry submitted that Mr Khan’s responses to the ACCA investigation correspondence failed to provide full and complete answers to all of the questions asked. As such, she asserted that he had not fully co-operated with the investigation. Ms Terry stressed that a partial failure to co-operate fully with

an investigation is sufficient to amount to a breach of Regulation 3(1) of the Regulations.

30. Ms Terry submitted that Mr Khan's conduct in failing to comply with examination instructions and failing to co-operate fully with the ACCA investigation:
  - a. Rendered Mr Khan automatically liable to disciplinary action; and
  - b. Was a very serious falling short of the standards expected of a professional accountant and, as such, amounted to misconduct.

*Evidence and submissions of Mr Khan*

31. Mr Khan gave evidence to the Committee.
32. Mr Khan stated that the person that entered the room on the day of his examination was his roommate and cousin, Witness 1, who was unaware that Mr Khan was sitting a remote examination. Mr Khan explained that when Witness 1 entered the room, he tried to alert him to the fact that he was taking an examination and that he should leave the room. Mr Khan said he did this using hand gestures as he could not alert Witness 1 verbally. He stated that Witness 1 did not understand the meaning of his hand gestures and so entered and left the room several times, including during the exam as well as before it started.
33. Mr Khan stated that after receiving the first of the letters about the ACCA investigation, he made a telephone call to ACCA. He stated that during that telephone call he was advised by ACCA to ignore the letters and to prepare himself for taking further examinations, which he did. He explained that he believed that this meant that the investigation was finished at that point. Mr Khan added that, after receiving further letters about the ACCA investigation, he then replied on 19 July 2021. Mr Khan stated that he answered some of the numbered questions put to him by ACCA and did not realise that he needed to answer all of the numbered questions. He stated that, had he realised that it



was a critical situation, he would have answered all of the numbered questions. Mr Khan apologised for what he described as a mistake.

34. Mr Khan also stated that he had had difficulty understanding the content of the ACCA letters due to his level of English.
35. Under cross-examination, Mr Khan accepted that:
  - a. He read the instructions on the Student Information Sheet prior to sitting the examination;
  - b. He acknowledged a reminder by the Intervention Specialist (who was working for the proctor company) before the examination was launched, that it was not permitted to have another person in the examination room;
  - c. He did not tell the proctor or the Intervention Specialist that Witness 1 entered and left the examination room several times;
  - d. He did not want to get Witness 1 into any trouble;
  - e. That Witness 1 looked at the computer screen being used for the examination;
  - f. That a mobile phone with the camera lens pointing towards the computer screen was present during the examination;
  - g. He received by email the ACCA letters dated 8 June 2021, 30 June 2021, 15 July 2021 and 21 July 2021;
  - h. He made no record of the telephone call he says he made to ACCA following receipt of the letter dated 8 June 2021 (including the date, the telephone number called and the person he spoke to); and
  - i. His failure to answer all of the numbered questions put to him in the ACCA correspondence could be interpreted as a failure to co-operate fully.

36. In response to a question from the Committee, Mr Khan stated that in his email to ACCA dated 19 July 2021, he did not mention that Witness 1 had entered the room several times, because Mr Khan believed at that time that the ACCA investigation team only had video footage of a single appearance of Witness 1 in the examination room.
37. Mr Khan called two witnesses: Witness 1 and Witness 2. They were each assisted by the Urdu interpreter provided by ACCA.
38. Witness 1 provided a written statement dated 11 January 2023. It included the following: “[...] *on the exam day our friend not knows that in the room Insha’s [Mr Khan’s] exam was going on*”. (sic)
39. In his live evidence to the Committee, Witness 1 confirmed that he is a roommate and cousin of Mr Khan. During cross-examination, Witness 1 initially described himself as being outside of the examination room and seeing another person enter the room. However, later during cross-examination, Witness 1 stated that he was the person who had entered the examination room. When challenged as to the inconsistency between the two accounts, Witness 1 stated that he made the mistake because his English is not very good. Witness 1 explained that he entered the examination room several times because he was not aware that Mr Khan was sitting an examination and he did not understand Mr Khan’s hand gestures indicating that he should leave the room. When asked about the use of his mobile phone in the examination room, Witness 1 stated that he did not take any photographs of the computer screen, nor did he try to. He stated that he was simply going about his usual routine.
40. Witness 2 provided two written statements, one undated but sent to ACCA by Mr Khan on 21 December 2022, and another dated 11 January 2023. The first statement included the following: “*Suddenly my Cousin came from outside who came from another City and he doesnot knows that in the side room Inshas [Mr Khan] Exam is going on. That’s why he go there in Inshas [Mr Khan] room [...]*” (sic). The second statement included the following: “[...] *I from my personally see the friend who was not aware about that Inshaullah [Mr Khan] exam is going onn in the side room but instead that he enters in the room mistakenly*

*and then Insha tries to inform him but there also exam are almost near to start, That's why he donot say anything [...]" (sic).*

41. In his live evidence, Witness 2 confirmed that he is a roommate and friend of Mr Khan. Witness 2 stated that at no time did he enter the examination room. Witness 2 stated that the person that entered the examination room was Mr Khan's cousin, Witness 1.
42. In relation to Allegation 3 (the allegation that Mr Khan's conduct amounted to misconduct or rendered him liable to disciplinary action), Mr Khan submitted that he had made a mistake and he apologised for that mistake.
43. The Committee considered all of the oral, documentary and video evidence before it and the submissions of Ms Terry and Mr Khan.
44. The Committee accepted the advice of the Legal Adviser, which included reference to the applicable burden and standard of proof, and the interpretation of the term misconduct.

#### **Allegation 1 - proved**

45. In relation to Allegation 1, the Committee noted that Mr Khan had accepted that each of the four ACCA letters (dated 8 June 2021, 30 June 2021, 15 July 2021 and 21 July 2021) had been received by Mr Khan by email and that each of the letters highlighted the requirement for Mr Khan to co-operate by responding and answering specific questions.
46. The Committee carefully examined the content of the responses from Mr Khan to ACCA, dated 19 July 2021, 20 July 2022 and 22 July 2021. In his response on 19 July 2021, Mr Khan had given his account of what had happened on the day of his examination on 9 April 2021 in a narrative form, rather than in the form of direct answers to the 13 numbered questions posed by ACCA. In his response on 20 July 2021, Mr Khan simply said *"Sir I already answered you, but you again sent this email"*. (sic) In his response on 22 July 2021, Mr Khan had queried why ACCA was contacting him again about the case. Given the nature of these responses, the Committee found that Mr Khan's responses had

been partial only because he had not responded in full to every numbered question asked by ACCA and set out clearly to be answered.

47. The Committee did not accept Mr Khan's assertion that he had failed to co-operate fully because of difficulty understanding the content of the ACCA letters. Mr Khan had been sitting ACCA examinations conducted in English. Therefore, he had taken the view that he had sufficient level of English for that purpose. Furthermore, the Committee considered that if Mr Khan had had any doubt about the content of the ACCA letters, it was his responsibility to seek assistance so that he could understand them. The Committee noted that none of Mr Khan's responses to ACCA indicated any suggestion that Mr Khan could not understand what was required of him or the meaning of any of the questions asked.
48. Having examined Regulation 3(1) of the Regulations, the Committee was satisfied that Mr Khan, as a student member of ACCA, was under an obligation at the relevant times to co-operate fully with ACCA and that that includes responding to the queries of an investigating officer considering a complaint against the student member.
49. Taking all of the evidence into account, the Committee found that in failing to respond fully to all of the numbered questions asked by ACCA in its correspondence on the dates in question, Mr Khan had failed to cooperate fully with the investigation of a complaint, contrary to Regulation 3(1) of the Regulations.
50. Accordingly, the Committee found Allegation 1 to be proved.

### **Allegation 3(a) – misconduct established**

51. In relation to Allegation 3(a), the Committee considered the seriousness of Mr Khan's conduct – both in relation to Allegation 1 and Allegation 2.
52. In assessing the seriousness of Mr Khan's conduct set out at Allegation 1, the Committee first considered Mr Khan's explanation that he had failed to respond promptly to ACCA's letters due to the instructions of an ACCA employee during

a telephone call to ACCA on 8 June 2021. The Committee found on the balance of probabilities that, even if Mr Khan had called ACCA on 8 June 2021, he was not instructed to ignore ACCA's letters about its investigation. The Committee did not consider it plausible that a member of ACCA staff had, knowing the content of enquiries in the letter, advised Mr Khan to ignore substantive questions in a disciplinary investigation. Furthermore, Mr Khan had not provided any independent evidence as to the occurrence of the telephone call and its content.

53. The Committee noted that Mr Khan had not completely failed to co-operate with the ACCA investigation. Rather, he had not responded promptly and when he did respond, he only provided answers to some of ACCA's numbered questions. Having said that, the Committee considered that the obligation on ACCA members to co-operate fully with any ACCA investigation was of fundamental importance. The Committee found that the gaps left by Mr Khan's failure to answer all of ACCA's numbered questions had thwarted ACCA's attempt to fully and promptly investigate Mr Khan's conduct during the examination. If photographs had been taken of examination content, this had the potential to risk the integrity of the examination and the reputation of ACCA and its qualifications. As such, Mr Khan's conduct amounted to a very serious breach of Regulation 3(1) of the Regulations. On that basis, the Committee concluded that Mr Khan's conduct was serious enough to amount to misconduct.
54. In assessing the seriousness of Mr Khan's conduct set out at Allegation 2, the Committee referred back to the evidence that it had seen and heard. The Committee considered that the video footage of the examination, together with Witness 3's clear and coherent analysis, had provided compelling evidence that Witness 1 had been in the examination room with Mr Khan both before and during the examination. The Committee found Mr Khan's evidence about what had happened in the examination room to be inconsistent in places. For example, he initially stated that a person was in the room only before the examination but later accepted that the person was also in the room during the examination. Furthermore, the Committee noted that several elements of Mr Khan's account of what happened were new at the hearing and had not been

provided to ACCA prior to the hearing. For example, the identity of the person in the examination room being Witness 1.

55. The Committee noted important inconsistencies in the evidence of Witness 1. For example, the discrepancies between what he said in his witness statement and what he said in his live evidence. As such, the Committee did not consider that it could place substantial weight on the account that he had provided.
56. The Committee was not greatly assisted by the evidence of Witness 2 because he confirmed that he was outside of the examination room at the relevant time. Therefore, he could not give any reliable account of what had happened inside the examination room, except by reference to what other people had told him.
57. Having read Regulation 2 of the ACCA Examination Regulations (the "Examination Regulations"), the Committee was satisfied that Mr Khan, as an ACCA examination candidate, was required to comply with the rules provided to him in relation to his examination. This included the rules contained with the Student Information Sheet provided to Mr Khan before the start of the examination which included the requirement that there should be "no one else around you".
58. The Committee considered that failing to ensure that he was alone in his room before and during his examination was a very serious matter, which not only breached the Examination Regulations but also departed significantly from what was proper in the circumstances. That conduct risked the academic integrity of the examination being breached in at least two respects. First, the other person in the examination room could have provided prohibited assistance to Mr Khan during his examination. Second, the other person in the examination room could have, without permission, viewed and/or recorded parts of the examination which could be communicated to others taking the examination at a different time. Whether or not these things actually occurred is immaterial. Mr Khan's conduct created an unacceptable risk of them happening. As such, the breach of the rules risked undermining proper professional standards and undermining public confidence in the ACCA and its qualifications.

59. The Committee also considered that Mr Khan's failure to follow the examination instructions was made more serious by the fact that he had not immediately drawn ACCA's attention to the fact of the person in the room, and has since then been slow to fully explain what happened. This had included providing inconsistent and changing accounts to this Committee. This gave the Committee the impression that Mr Khan had sought to conceal from ACCA the true course of events in the examination room until it was unavoidable to accept them.
60. For these reasons, the Committee concluded that Mr Khan's conduct was serious enough to amount to misconduct.
61. Accordingly, the Committee found Allegation 3(a) to be established both in relation to Allegation 1 and Allegation 2.
62. Given the Committee's finding in relation to Allegation 3(a), it was not necessary for the Committee to consider the alternative matter set out at Allegation 3(b).

### **SANCTION AND REASONS**

63. In reaching its decision on sanction, the Committee took into account the evidence and submissions that it had already heard, and the further submissions made by Ms Terry and Mr Khan.
64. Ms Terry submitted that there were two potentially aggravating features in this case. First, the fact that any breach of a remotely invigilated examination has the potential to undermine public trust in ACCA qualifications and the profession of accountancy in general. Second, the fact that Mr Khan's failure to co-operate fully with the ACCA investigation prevented ACCA from exploring certain reasonable lines of enquiry.
65. Ms Terry submitted that a potential mitigating feature is the fact that Mr Khan does not have any previous ACCA regulatory findings against him.

66. Mr Khan stated that he admits that his conduct was his fault and that he regrets it. Mr Khan gave details of difficult personal and financial circumstances.
67. [Private]
68. In response to a question from the Committee, Mr Khan stated that prior to becoming an ACCA student member on 27 October 2020, he had been studying to prepare himself for ACCA membership.
69. The Committee accepted the advice of the Legal Adviser, who referred it to Regulation 13(1) of the Regulations, relevant caselaw and the ACCA document 'Guidance for Disciplinary Sanctions'. The Committee bore in mind that the purpose of any sanction was not to punish Mr Khan, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction must be proportionate.
70. When deciding on the appropriate sanction, the Committee carefully considered whether there were any aggravating and mitigating features in this case.
71. The Committee considered the following to be aggravating features in this case:
- a. The attempts by Mr Khan, including during this hearing, to conceal what had happened in the examination room;
  - b. The risk of harm to ACCA's reputation if the public were to lose trust in the integrity of the examinations held by ACCA;
  - c. The repeated nature of the failure to co-operate fully; and
  - d. The fact that the failure to co-operate fully prevented ACCA from following up reasonable lines of enquiry in its investigation.
72. In terms of mitigating features, the Committee noted that there were no previous disciplinary findings against Mr Khan, but also took into consideration



that he had been a student member for a relatively short period of time (less than a year) when the misconduct had taken place.

73. The Committee noted that Mr Khan had expressed remorse for his conduct and stated that he would not repeat it. The Committee also noted that Mr Khan had admitted Allegation 2 at the outset of the hearing. Taking these matters into account, the Committee considered that Mr Khan was beginning to develop insight into his conduct but that it was not yet fully developed.
74. The Committee acknowledged the personal and financial difficulties faced by Mr Khan around the time of the misconduct but did not consider these to be a mitigating factor. This was because although he would undoubtedly have been in a difficult situation and under some considerable personal pressures, those pressures would not have prevented Mr Khan from complying with the professional regulations in question.
75. No professional or character testimonials were presented for the consideration of the Committee.
76. Given this background, the Committee considered there to be a significant risk of repetition of the conduct.
77. The Committee considered the available sanctions in increasing order of severity.
78. The Committee first considered whether to take no further action but considered that such an approach was not appropriate given the seriousness of the misconduct.
79. The Committee considered that neither admonishment, reprimand nor severe reprimand would be appropriate, because insight was limited, and the failure to cooperate fully had been repeated over an extended period of time. The Committee considered that these sanctions would be insufficient to mark the seriousness of the misconduct, to provide adequate protection of the public and to address the wider public interest.

80. The Committee considered that removal from the student register was the appropriate sanction in this case because Mr Khan's conduct:
- a. Was fundamentally incompatible with being a student member;
  - b. Amounted to a serious departure from professional standards;
  - c. Had continued over an extended period of time; and
  - d. Had hampered ACCA's ability to investigate a complaint.
81. The Committee was mindful that the sanction of removal from the student register was the most serious sanction that could be imposed and recognised that it could have negative consequences for Mr Khan in terms of his reputation and financial circumstances. However, the Committee considered the sanction to be proportionate in the circumstances, given the seriousness of the misconduct, the need to protect the public, and the wider public interest in declaring and upholding proper professional standards and maintaining public confidence in ACCA and the accountancy profession.
82. Accordingly, the Committee decided to remove Mr Khan from the student register.
83. The Committee did not deem it necessary to impose a specified period before which Mr Khan could make an application for re-admission as a student member.

#### **COSTS AND REASONS**

84. Ms Terry made an application for Mr Khan to make a contribution to the costs of ACCA. Ms Terry applied for costs totalling £15,733. The Committee was provided with a detailed Schedule of Costs providing a breakdown of the activity undertaken by ACCA and the associated costs. Ms Terry submitted that the costs claimed were appropriate and reasonable.
85. Mr Khan provided the Committee with a Statement of Financial Position, setting out details of his financial means. Mr Khan answered questions relating to the figures provided within the statement.

86. The Committee accepted the advice of the Legal Adviser who referred the Committee to Regulation 15(1) of the Regulations and the ACCA document 'Guidance for Costs Orders' (1 January 2021).
87. The Committee was satisfied that ACCA was entitled to costs in principle and had been justified in investigating these matters. However, it considered that there should be a reduction to reflect Mr Khan's financial position. The Committee was told by Mr Khan that he had very limited financial means. [Private]
88. In deciding the appropriate and proportionate order for costs, the Committee took into account the above matters and decided to make an order for costs in the sum of £100.
89. Having considered the financial information, the Committee was satisfied that Mr Khan could pay the amount ordered without undue hardship.

### **ORDER**

90. The Committee made the following order:
- a. Mr Khan shall be removed from the ACCA student register; and
  - b. Mr Khan shall make a contribution to ACCA's costs in the sum of £100.

### **EFFECTIVE DATE OF ORDER**

91. In accordance with Regulation 20(1) of the Regulations, the order relating to removal from the ACCA student register will take effect at the expiry of the appeal period.
92. In accordance with Regulation 20(2) of the Regulations, the order relating to costs will take effect immediately.

**Ms Kate Douglas**  
**Chair**  
**27 February 2023**