

IN PRIVATE

**CONSENT ORDERS CHAIR OF THE ASSOCIATION
OF CHARTERED CERTIFIED ACCOUNTANTS
REASONS FOR DECISION**

In the matter of: Mr Abdul Rehman Tahir

Heard on: Monday, 09 January 2023

Location: ACCA, The Adelphi, 1-11 John Adam Street,
London, WC2N 6AU. Virtual hearing using
Microsoft Teams.

Committee: Ms Kathryn Douglas (Chair)

Legal Adviser: Mr David Marshall

Summary: Consent order confirmed. Admonishment.

Costs: £540

1. The Chair considered a draft consent order signed by Mr Tahir and by ACCA on 28 November 2022. The matter was considered on the basis of documents only. Neither Mr Tahir nor ACCA was present or represented.
2. The Committee had a main bundle of papers containing 93 pages, a detailed costs schedule of one page and a simple costs schedule of 2 pages.

BACKGROUND AND ADMISSIONS

3. At the relevant time Mr Tahir was an Affiliate of ACCA, which means that he had passed, or obtained exemptions in, ACCA's examinations but needed to demonstrate that he had completed three years of approved experience in

ACCA



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accordance with the Association's Practical Experience Requirement. This included achieving nine Performance Objectives. In about May 2022, Mr Tahir claimed to have completed the required training and he applied for membership. He made his application at about the same time as another affiliate training in the same firm. ACCA considered that the two applications relied on identical evidence. Following the investigation, ACCA did not allege any form of dishonesty by Mr Tahir, but it considered that he had been 'reckless' in giving the other affiliate access to his laptop with his experience record on it. ACCA's case was that this had allowed the other affiliate 'mistakenly' to upload Mr Tahir's evidence instead of his own.

4. Mr Tahir admitted the following formal charges:

Mr Abdul Rehman Tahir (Mr Tahir), at all material times an ACCA affiliate,

- (1) As part of his ACCA Practical Experience Requirement (PER), drafted and then saved on his laptop computer, statements in support of his nine performance objectives (the Statements) which he subsequently uploaded to his ACCA PER training record.*
- (2) Permitted Person A, a work colleague and also an ACCA affiliate, access to his laptop computer, as a result of which Person A mistakenly copied the Statements and uploaded them to his own ACCA PER training record claiming them to be his own.*
- (3) That Mr Tahir's conduct as described in 1 and 2 above was reckless in that he should have ensured no other person had access to the Statements, given these are an important element of ACCA's Practical Experience Requirement which, if satisfactorily completed, is part of ACCA's qualification leading to membership.*
- (4) Given the above, Mr Tahir is guilty of misconduct pursuant to byelaw 8(a)(i).*

DECISION AND REASONS

5. The Chair was satisfied that there was a signed draft order setting out all the required matters: the relevant facts; the relevant failings and/or breaches; the proposed sanction and costs; and that Mr Tahir understood that the proposed order would be considered by a Chair of the Disciplinary Committee. By signing the order, Mr Tahir had made it clear that he admitted the facts, and admitted misconduct, despite some earlier hesitancy.
6. The Chair was satisfied that the Investigating Officer had carried out an appropriate and thorough investigation and that there was a case to answer. She was satisfied that it was appropriate to deal with the matter by way of a consent order rather than in a public hearing.
7. The Chair did not consider that further investigation would produce any pertinent additional evidence. She agreed that there was a case to answer and that there was a real prospect that a reasonable tribunal would find the central allegation of recklessness proved, just. She noted the importance placed on the integrity of the system for demonstrating professional experience. She accepted ACCA's argument that Mr Tahir was reckless to allow a fellow affiliate access to his computer and hence his PER, this being an important part of the ACCA membership requirements, which should be unique to each affiliate. She agreed that this just constitutes misconduct.
8. The Chair agreed that it is unlikely that this conduct would result in removal. She noted that ACCA appear to accept Mr Tahir's explanation and say that 'there is no evidence of any dishonest conduct or that which could be considered a breach of integrity.'
9. The sanction of admonishment was appropriate.

COSTS

10. The Chair considered that ACCA was entitled to its costs in principle and that the amount claimed, which was agreed, was reasonable.

ORDER

11. The Chair studied the terms of the draft consent order but did not consider it necessary to recommend any amendments.

12. Accordingly, the Chair approved the attached consent order in full. In summary, Mr Tahir shall:
 - (a) be admonished; and
 - (b) pay costs to ACCA in the sum of £540.

Ms Kathryn Douglas
Chair
09 January 2023