

HEARING

ADMISSIONS AND LICENSING COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Chowdhury Md Abdul Muyeed, (Mr Muyeed)

Heard on: Thursday, 02 March 2023

Location: Virtual hearing via Microsoft Teams

Committee: Mr Michael Cann, (Chair)

Mr Peter Brown, (Accountant)

Mrs Yvonne Walsh, (Lay)

Legal Adviser: Mrs Fiona Barnett

Persons present Ms Michelle Terry, ACCA Case Presenter

and capacity:

Ms Nyero Abboh, ACCA Hearings Officer

Outcome: Application refused

SERVICE OF PAPERS

1. The Committee was provided with a Service Bundle numbering pages 1 to 15.
2. Notice of this hearing was sent to Mr Muyeed's email address, as shown on ACCA's database. The notice was dated and sent on 02 February 2023, and a delivery receipt was provided. An additional email was sent to Mr Muyeed on the same date providing him with the password to access the documentation for this hearing.
3. The Committee was satisfied that the requisite period of notice has been given to Mr Muyeed, and that all service requirements have been met in

accordance with Regulations 3 and 11 of the Chartered Certified Accountants Authorisation Regulations 2014, (amended 01 January 2020).

PROCEEDING IN ABSENCE

4. Ms Terry referred the Committee to an email from Mr Muyeed which was sent to ACCA on 14 February 2023. In this email, Mr Muyeed stated,

“I wouldn't be able to attend the hearing due to pre-scheduled official event, however I am happy it can go ahead without me.”

5. Ms Terry submitted that Mr Muyeed has voluntarily absented himself and invited the Committee to proceed in his absence. She said that there is no reason to find that Mr Muyeed would attend on a future occasion and submitted that there is no good reason to adjourn.
6. In reaching its decision, the Committee accepted the Legal Adviser's advice, and bore in mind that the discretion to proceed in the absence of the applicant is one which must be exercised with the utmost care and caution. The Committee had regard to the factors set out by Lord Bingham in the case of *R v Jones 2002 UKHL 5*, and the case of *General Medical Council v Adeogba and Visvardis 2016 EWCA Civ 162*.
7. In the light of the email from Mr Muyeed, the Committee was satisfied that he has waived his right to attend and was making no application for an adjournment. The Committee had regard to the public interest in dealing with regulatory matters expeditiously. It was satisfied that there was no good reason to justify adjourning the hearing and decided to proceed in Mr Muyeed's absence.

EVIDENCE

8. In advance of the hearing, the Committee was provided with a bundle of documents which was 71 pages.
9. On 01 March 2023, the Committee was provided with an additional bundle of documents, entitled “Tabled Additional”, numbering pages 1 to 36.

10. The Tabled Additional bundle contained an email from Mr Muyeed, sent to ACCA on 24 February 2023, inviting the Committee to consider a draft report.
11. Ms Terry submitted that the draft report was not relevant to the issues this Committee will be deciding. Further, she pointed out that the report was prepared for other proceedings and contained a clause which stated that the report was confidential and could not be used without the consent of the author.
12. The Committee accepted the Legal Adviser's advice. It decided that in the absence of consent from the author of that report or his firm, the report remained confidential, and the Committee should not rely on it.

BACKGROUND

13. The Committee convened to consider Mr Muyeed's application for re-admission to ACCA's student register.
14. Mr Muyeed first registered as an ACCA student on 01 June 2007. The background to the removal of his name from the student register is as follows.
15. On 26 April 2017, ACCA's Disciplinary Committee, ("DC") met to consider the following allegation made against Mr Muyeed:

ALLEGATION 1:

- (a) On 11 March 2016, Mr Chowdhury Md Abdul Muyeed was convicted at Snaresbrook Crown Court of the following offence, which is discreditable to the Association or to the accountancy profession:
 - i. Conspire to dishonestly make false representation;
 - (b) By reason of his conduct at 1(a)(i) above Mr Chowdhury Md Abdul Muyeed is liable to disciplinary action pursuant to byelaw 8(a)(ix).
16. Mr Muyeed did not attend the DC hearing and consented to the matter being heard in his absence. In his written response to ACCA, he said that he did not

accept the conviction, and that the fraud had been perpetrated by third parties.

17. The DC found the allegation proved. In its decision, the DC referred to the sentencing remarks made by the Judge who sentenced Mr Muyeed to 66 months imprisonment on 8 April 2016, after he was found guilty following a trial by jury. The Judge said,

"...you have all been convicted by a jury of the most blatant assault on the UK benefit system".

"In this case in your varying ways these defendants have masterminded a vast fraud against London Boroughs of Redbridge Tower Hamlets in relation to housing benefit and Her Majesty Revenue and Customs in relation to tax credits. In short, you are responsible for arranging and facilitating a large number of people who otherwise would have no involvement in this country or indeed fraud by claiming false housing benefit. So far 139 people have been traced to your companies, 28 had pleaded guilty of been found guilty, 15 or more still face trial as a result of your actions." (sic).

"The bogus employments were all for companies which had you set up and controlled".

"The fraud was still continuing and would have gone on unabated had you not been arrested in May 2015."

"Muyeed and Person A I am told £629,927 housing benefit and council tax credit that the London Borough of Redbridge and the London Borough of Tower Hamlets have paid out to false bogus employment created by your companies." (sic).

"Muyeed you are clearly the principal and the most heavily involved amongst the three defendants before me. You Muyeed played a leading role..."

"Now, I turn to an additional aggravating feature in your cases Muyeed and Person A and that is you chose to use charitable organisations which you had previously set up. I am sure that at the time of the fraudulent activities there

was no legitimate purpose in any of these charities. Their sole use was to allow bogus workers to claim they had employment. Sadly, in my view, the Charity Commissioners had given these charities status and continue to give them status. They continued to be fooled by virtue of the returns you were sending in.”

“The last statutory returns to the Charity Commissioners are riddled with lies.”

“You Muyeed said in evidence that you were seeking to educate people in the awareness of illnesses and conditions prevalent in the elderly. You sought in evidence to produce some utterly feeble literature purporting to support your case, none interestingly written in Bengali.”

“The only mitigating feature common to you all is that these are your first convictions...I have little doubt that the prison sentences that I am obliged to pass will have a major impact on your families but there is no alternative in all your cases to immediate terms of imprisonment for the blatant persistent and serious fraudulent activity.”

18. The DC was concerned that Mr Muyeed showed no insight or remorse into his wrongdoing. In its decision on sanction, the DC stated,

“The Committee considered the serious nature of the criminal offences relating to a conspiracy to act dishonestly. It related to a course of conduct which was sustained over a long period, was clearly deliberate, and involved substantial sums of public money. The Committee also noted that it involved misusing the names of clients and utilising the charitable status of certain organisations in order to perpetrate the fraud. This was particularly reprehensible.....A substantial period of imprisonment had been imposed which again reflected the seriousness of Mr Muyeed's conduct.”

19. The DC removed Mr Muyeed's name from the student register and made an order that he should not be permitted to apply for re-admission to the register for 5 years. He was ordered to pay costs to ACCA of £6,000.

20. Mr Muyeed subsequently sought leave to appeal the decision of the DC, which was refused, save for his appeal against the costs order. The appeal

on the issue of costs was allowed on 13 November 2017 by the Chair of the Appeal Committee, who decided that no order for costs was appropriate.

APPLICATION

21. Mr Muyeed made an application for re-admission to the student register dated 14 November 2022.
22. In his application, Mr Muyeed was asked to give an explanation of the circumstances which led to his removal from ACCA's register. In response, he explained that he was employed full time and started a business with someone else but was unable to spend much time in the private office. He said he employed a few staff, and they had been managing well. He said this incident was, "*out of [his] knowledge*", and he came to know about it at the "*eleventh hour.*" (sic).
23. Mr Muyeed said he stopped the illegal activities (of providing false employment), but "they" started threatening harm to his family if he told the police. He said his business partner and manager were involved. Mr Muyeed said he signed some official papers in good faith and "they" forged his signature on some. He was also a trustee of a charity where his business partner and manager were involved. Mr Muyeed said that they ran away from the country, but he was in his job when the police seized the private office. Mr Muyeed said he was charged with conspiracy to defraud and that he was a "*victim of the circumstances*". He pointed out that in the police report, it said his income from the conviction was "*zero.*"
24. Mr Muyeed said he was devastated about his removal from the ACCA student register, and that he had been honest throughout his career. He said he is now always careful to avoid future incidents and is planning an appeal against the conviction, but the process is slow due to lack of evidence. He stated, "*I totally regret the incident happened in my life*"
25. Mr Muyeed said this incident happened when he was 53, and until then, no one had found him to be dishonest. He said he was convicted due to an unfair criminal justice system and intended "*not to commit any offence*".

26. In response to the question, “why do you feel you should be re-admitted as aregistered student..? Mr Muyeed stated,

“I have an ambition to be an ACCA member as soon as possible. I couldn't progress enough due to my family burden, now my children is growned [sic] up and I have enough time for study. I have some subjects left to sit for exam and I want to complete these as soon as possible.

Also association with ACCA will provide me better impression at my job.”

27. Mr Muyeed said he had been working as a Finance Manager at the Rights Practice, a charity, since 21 May 2021. He provided three references in support of his application and several newspaper articles, the subjects of which included; racial bias in the justice system, poor behaviour on the part of the judiciary, and lawyers being investigated for alleged false legal aid claims.
28. In correspondence with ACCA, Mr Muyeed confirmed that he was released from prison on 11 September 2018.
29. Mr Muyeed also explained, in an email sent to ACCA on 24 February 2023, that he was not able to appeal from “*inside*”, due to lack of evidence with him. Upon his release from prison, he realised that he was out of time to appeal and said he will pursue his appeal with the “CCRC”, (Criminal Cases Review Commission).

ACCA'S RESPONSE

30. ACCA provided a written response dated 09 December 2022 opposing the application. It was submitted by ACCA in the written response that Mr Muyeed has not satisfied the Admissions and Licensing Committee as to his general character and suitability.
31. Ms Terry also made oral submissions to the Committee. She set out the background which led to Mr Muyeed's removal from the student register. She re-iterated that in Mr Muyeed's written application, he has shown no insight or remorse for his wrongdoing. She said this was a matter of concern, because in the Judge's sentencing remarks, the Judge was of the view that Mr Muyeed

was the ringleader in the criminal case. She said that Mr Muyeed continues to challenge the correctness of the conviction and submitted that although Mr Muyeed asserts that he will appeal, he has provided no documentation to support this assertion.

32. Ms Terry referred to the references provided by Mr Muyeed, one of which pre-dates the criminal conviction. In relation to the two other personal references, Ms Terry submitted that they did not assist the Committee. She told the Committee that there was no evidence of rehabilitation to persuade the Committee that there was no likelihood of repetition.

DECISION

33. The Committee accepted the advice of the Legal Adviser.
34. In reaching its decision, the Committee took account of ACCA's document, *"Guidance for Regulatory Orders – admissions, staff admissions, readmissions and bankruptcy,"* updated February 2013.
35. The Committee reminded itself that its purpose is not to discipline Mr Muyeed for any past wrongdoing, but to take appropriate action to protect the public and maintain the reputation of the profession in the future. Further, in an application for readmission, the onus is on the applicant, Mr Muyeed, to satisfy the Committee that he is eligible for re-admission to membership. To succeed in his application, Mr Muyeed must satisfy the Committee as to his general character and suitability, and the Committee is required to have specific regard to circumstances of his cessation as a member.
36. The Committee was of the view that the offence which gave rise to Mr Muyeed's conviction was very serious in nature. It involved a persistent fraud on a large scale which involved public money, and Mr Muyeed was referred to by the sentencing Judge as the *"Principal"* offender in that conspiracy. The Judge referred to the offence as *"the most blatant assault on the UK benefit system"*. The offence was sufficiently serious to attract a custodial sentence of 66 months.
37. The Committee noted that Mr Muyeed has now been released from prison, however, he continues to deny the offence which gave rise to his conviction.

He has provided no evidence to demonstrate that he has taken any steps in remediation or rehabilitation. Mr Muyeed has provided no evidence to show that he has reflected on his offending, (save to point out that he was wrongly convicted). His persistent denials mean that he has no insight into his offending, nor has he shown any remorse for it.

38. The Committee considered the references/testimonials provided by Mr Muyeed. One of these pre-dated the conviction, so served no useful purpose in satisfying the Committee of Mr Muyeed's current character and suitability for re-admission to membership. The remaining personal references made no explicit reference to the details of Mr Muyeed's conviction, and the authors made no reference to these ACCA proceedings. Two of the references were undated. The Committee therefore concluded that these also did not assist it in assessing Mr Muyeed's character and suitability for re-admission.
39. Mr Muyeed also did not provide a reference from his current employer, which was a matter of concern for the Committee. He asserted that his current employer has undertaken not to reveal details of his conviction. The Committee was not convinced by his explanation as to why he has not provided such a reference. In the absence of such a reference, the Committee was unable to satisfy itself that he worked for an employer who was content with his current character and competence.
40. In view of Mr Muyeed's continuing denials of the offence, the lack of evidence of insight, remorse or remediation, and in the absence of persuasive professional and character references, the Committee was of the view that Mr Muyeed had been a risk to the public at the time of his offending, and that he continues to be such a risk. The position has not changed since Mr Muyeed appeared before the DC. From the evidence before the Committee, it was not satisfied that Mr Muyeed could be relied upon to abide by ACCA's regulations if he was re-admitted to student membership, and that the risk of repetition remains.
41. The Committee had regard to all the elements of the public interest. It concluded that Mr Muyeed's general character and suitability was not such that he should be re-admitted to student membership of ACCA. Re-admitting Mr Muyeed to the student register would not protect the public, nor would it

maintain confidence in the accountancy profession and uphold proper professional standards.

42. The application was refused

EFFECTIVE DATE OF ORDER

43. The order shall take effect from the date of the expiry of the appeal period referred to in the Appeal Regulations unless an appeal is lodged.

**Mr Michael Cann
Chair
02 March 2023**