

HEARING

**DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF
CHARTERED CERTIFIED ACCOUNTANTS**

REASONS FOR DECISION

In the matter of: **Mr Sayyed Wajahat Ali**

Heard on: **18, 19, 23 & 24 April 2024**

Location: **Remotely via Microsoft Teams**

Committee: **Mr Neil Dalton (Chair)**
 Ms Fiona MacNamara (Accountant)
 Ms Samantha Lipkowska (Lay)

Legal Adviser: **Mr Robin Havard**

Persons present

and capacity: **Mr James Halliday (ACCA Case Presenter)**
 Ms Lauren Clayton (Hearings Officer)
 Mr Sayyed Wajahat Ali (Member)
 Ms Maham Aslam (Mr Ali's legal representative)
 Ms Hamida Begum (Interpreter)

Summary **Allegations 1, 2, 3(a) and 5(a) proved.**
 Sanction – Removal from the affiliate register.

Costs: **£4,000**

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ALLEGATIONS

SCHEDULE OF ALLEGATIONS

Sayyed Wajahat Ali ('Mr Ali'), at all material times an ACCA affiliate,

1. On or about 28 December 2020 claimed in his online ACCA Practical Experience training record that he had undertaken his ACCA practical experience at Firm A which was untrue as he knew.
2. On or about 31 December 2020 submitted or caused to be submitted to ACCA an Approved Employer Practical Experience Requirement confirmation form which stated he had undertaken his ACCA practical experience at Firm A which was untrue as he knew.
3. Mr Ali's conduct in relation to Allegations 1 and / or 2 above,
 - a) Was dishonest by reason of the matters referred to in allegations 1 and 2 above
 - b) Demonstrates a failure to act with integrity.
4. Contrary to Membership Regulation 6(2)(a), on dates between 16 July 2020 and 18 August 2022, on the website of Firm B, Mr Ali,
 - a) Described or otherwise implied he was an ACCA member;
 - b) Used or caused or permitted to be used after his name the Association's designatory letters 'ACCA'.
5. By reason of his conduct described above Mr Ali is,
 - a) Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of Allegations 1, 2 and/or 3.
 - b) Liable to disciplinary action pursuant to byelaw 8(a)(iii) in respect of Allegation 4.

DECISION ON FACTS, ALLEGATIONS AND REASONS

1. In reaching its decisions with regard to the allegations, the Committee had been provided with the following documents: a Disciplinary Committee Bundle (pages 1 to 287); a Tabled Additional, Correspondence Bundle (pages 1 to 7); a Tabled Additional (pages 1 to 25), an adjournment decision (pages 1 to 8); a Tabled Additional (1) bundle (pages 1 to 23); a correspondence bundle (pages 1 to 16), and a Service Bundle (pages 1 to 15).
2. The Committee had listened carefully to the oral evidence of Mr Ali, oral submissions made on his behalf by Ms Aslam, and the oral evidence given by two witnesses called to give evidence on behalf of Mr Ali, namely Person A and Person B. The Committee had also listened to the oral submissions of Mr Halliday made on behalf of ACCA. In addition, both Mr Halliday and Ms Aslam had provided closing submissions in writing. The Committee had also considered legal advice, which it had accepted.

ALLEGATIONS 1(a) & (b)

3. The Committee made the following findings of fact.
4. On 14 May 2008, Mr Ali became a registered ACCA student.
5. On 17 April 2017, he became an affiliate.
6. It is only upon an ACCA student completing all their ACCA exams that they become eligible to be an ACCA Affiliate.
7. The Committee had considered the written statement of Person C, ACCA Professional Development Manager, together with its exhibits. The content of Person C's statement had not been challenged by Mr Ali; the Committee accepted their evidence, and made the following findings based on the content of their statement and the documents in the hearing bundles.

PRACTICAL EXPERIENCE REQUIREMENT – APPROVED EMPLOYER

8. In accordance with regulation 3 of the Membership Regulations 2014 (as amended) ("MR"), in order to apply for membership, a student or an affiliate, described in this decision as a trainee, is required to obtain at least 36 months practical experience in a relevant role. This is described as the Practical Experience Requirement ("PER"). As part of that practical experience, a trainee is required to complete at least nine performance objectives ("POs") as specified by ACCA.
9. There are 5 Essential POs which are compulsory and 17 Technical POs of which a trainee has to choose a minimum of four. However, a trainee can choose to complete more than four of the Technical objectives if they wish.
10. Person C's statement summarises the PER process and describes how that process slightly differs where the trainee works for an ACCA Approved Employer. In particular they state:

'...Trainees record their supervised practical experience electronically using ACCA's 'MyExperience' recording tool within ACCA's online portal 'myACCA'. Once a trainee considers they have fulfilled the requirements of each performance objective, the recording tool requires the trainee to complete a statement of between 200 and 500 words explaining how they have met each of the performance objectives they claim to have achieved. The trainee then submits a request within the recording tool to their supervisor to approve that performance objective.

Once all of a trainee's performance objectives have been approved by their qualified supervisor and their line manager (who is usually also their qualified supervisor) has confirmed using the recording tool that the trainee has completed at least 36 months practical experience, the trainee has completed their practical experience requirement.

However, if a trainee works for an ACCA Approved Employer which holds trainee development approval at Gold or Platinum level, then the employer may allow a trainee to claim the performance objective exemption.

If a trainee qualifies for the exemption, it means they do not need to record the performance objectives in 'MyExperience' and instead will achieve these

through the training they receive with their employer. However, a trainee is still required to complete a minimum 36 months' experience.

A trainee should still use 'MyExperience' to record their employment information to let ACCA know that their role is with an Approved Employer and are planning to claim the performance objective exemption. Once the trainee has recorded their employment information in their 'MyExperience', when they have achieved 36 month' experience with the Approved Employer, they are prompted to download the Approved Employer PER confirmation form from within 'MyExperience'...'

11. The Approved Employer PER confirmation form is also available online and so access to the form is not subject to a trainee completing their details within their 'MyExperience'.

12. Person C exhibits to their statement the Approved Employer PER confirmation form template and states:

'... As referred to on the front sheet, the trainee must complete Section 1, which relates to 'Your Workplace Details'. This includes the name of the Approved Employer, the trainee's job title and the dates of employment.

As also referred to on the front sheet, the ACCA Approved Employer primary contact or the trainee's practical experience supervisor must complete Section 2 which states:

"To be eligible to apply for ACCA membership trainees must have completed 36 months in relevant finance/accounting roles and must also have achieved all five Essentials and four Technical performance objectives from the list below. The trainee named in section 1 will be invited to apply for membership upon meeting these requirements provided that they have also completed the ACCA exams and the Professional Ethics module or Ethics and Professional Skills module, as applicable. Please review the performance objective detail, which can be found in the ACCA performance objective booklet available to download at www.accaglobal.com/per, then sign-off each performance objective the trainee named in section 1 has achieved while at your organisation."

The primary contact or supervisor must then initial in the list the performance objectives that have been satisfactorily completed by the trainee and then signs and dates the form. If all five Essentials and any four Technical performance objectives have been signed off as satisfactorily completed by the trainee and the trainee has 36 months of experience signed off by either the Approved Employer or a combination of the Approved Employer and other employers, then the trainee has completed the PER component for membership.

The form then requests that it is emailed to "members@accaglobal.com"

Mr Ali's Practical Experience Requirement Training Record (Allegation 1(a))

13. Mr Ali completed details of his supervised practical experience using ACCA's MyExperience recording tool. This is described as his online ACCA Practical Experience training record. Based on the documents contained in the bundles, the details provided by Mr Ali record, in particular, the following:

- Mr Ali was employed by Firm A as an Accounts Executive from 01 April 2015 to 29 March 2019, being a 48 month period;
- That Person A was Mr Ali's practical experience supervisor during the above period Mr Ali was employed by Firm A and was responsible for approving his POs and his time/ experience claim;
- The Supervisor Details for Person A (which would have been provided by Person A) record that Person A was CFO of Firm A and was Mr Ali's 'IFAC qualified line manager'. As they claimed to be Mr Ali's line manager, Person A was entitled to approve Mr Ali's time / experience claim of 48 months. On the basis Person A was Mr Ali's line manager and also IFAC qualified (being reference to the International Federation of Accountants) and therefore a qualified accountant, they were also permitted to approve Mr Ali's POs;
- Within the online ACCA Practical Experience training record, Mr Ali requested Person A approve his time/experience claim on 28 December 2020 and the training record shows Person A gave their approval on the

same day and,

- His online ACCA Practical Experience training record goes on to list all his POs, namely 1, 2, 3, 4, 5, 6, 7, 8, 12, 13 & 14. Beside each objective, Mr Ali, as opposed to Person A, has recorded 'AE exemption', being reference to 'Approved Employer'.

14. Given Mr Ali's claim that he had worked for an ACCA Approved Employer, the online ACCA Practical Experience training record contains no supporting statement for any of the POs. The first PO, 'Ethics and Professionalism', includes a request for approval by Mr Ali on 29 December 2020. This was subsequently approved by Person A on 03 February 2021. However, this was not required for the purposes of this form, given that Mr Ali had claimed to have been employed by an ACCA Approved Employer. Mr Ali did not request any of the other POs to be approved and none have been.
15. It is of relevance to the Committee's findings that Mr Ali records that he had also been employed as a trainee by Firm C, for 33 months from 02 July 2012 to 31 March 2015 i.e. prior to Firm A, although he did not rely on that employment in support of the requisite 36 months' experience.

Approved Employer PER confirmation form (Allegation 1(b))

16. On 31 December 2020, so three days after Mr Ali's time/ experience claim at Firm A had been approved in the online ACCA Practical Experience training record on 28 December 2020 as outlined above, Mr Ali emailed ACCA at members@accaglobal.com stating:

"Sayyad Wajahat Ali

Reg # [Private] [being Mr Ali's ACCA ID number]

Dear Support Team

Please find the attached Approved Employer PER confirmation form for your kind review

Kind regards

Syed Wajahat Ali"

17. As outlined by Person C, section 1 of the Approved Employer PER confirmation form ('Approved Employer PER form') has to be completed by Mr Ali as the Trainee. The information in this form mirrors that of Mr Ali's online ACCA Practical Experience training record in that, following reference to Mr Ali's name, it refers to the '*Organisation name*' as '*Firm A*', being '*Approved Employer number [Private]*'. Mr Ali then confirms his period of employment with Firm A by entering, '*Dates of employment From April 01 2015 To March 29 2019*', being 48 months in a 'relevant role' where his '*Job title*' was '*Accounts Executive*'.
18. On the second page of the Approved Employer form is the 'Performance Objective Summary' which, as described by Person C in their statement, requires that it must be '*completed by the Approved Employer primary contact or practical experience supervisor*'.
19. In the middle of the page is a list of 22 POs. The form records that Person A signed off 12 of these POs on 29 March 2019, namely 1, 2, 3, 4, 5, 6, 7, 8, 12, 13 & 14, being the same POs listed in Mr Ali's electronic PER training record.
20. At the bottom of the page there is a confirmation below which Person A has signed, and printed, their name. It is dated 29 March 2019. The Committee noted that, in its email of 04 August 2022, Mr Ali has been asked why there was a delay of some 21 months before he submitted this form. On 18 August 2022, he replied, saying that this was because his account had been suspended due to non-payment of his ACCA subscription fee.
21. On the Approved Employer form, the confirmation states:

"In addition to achieving the performance objectives signed off above, I confirm that the trainee named in Section 1:

- *Has been employed by this organisation during the dates entered in section 1*
- *Has achieved the number of months in a relevant role claimed in section 1 (to be prorated for part time experience)*

- *Has followed this organisation's performance management and appraisal process*
 - *Is eligible to claim the performance objective exemption."*
22. Following Mr Ali's email of 31 December 2020 submitting his Approved Employer form, ACCA responded by email on 03 January 2021 confirming receipt and that his objectives and time had been processed as exempt. The email went on to invite Mr Ali to apply for membership.
23. On 06 January 2021, ACCA emailed Mr Ali again, thanking him for '*confirming that you wish to transfer to ACCA membership*'. Mr Ali had therefore applied for membership following ACCA's previous email inviting him to do so. The Committee understood that ACCA does not retain copies of individual membership applications.
24. However, ACCA's email of 06 January 2021 then went on to advise Mr Ali that '*his application for membership has been selected for review*' and that ACCA would be '*in touch if any further information*' was required from him.
25. Mr Ali sent a chasing email to ACCA on 03 February 2021 requesting an update and was advised in an email from ACCA of 06 February 2021 that he would need to contact his local office as his PER was subject to audit before he could progress to membership. This email also advised him that his subscription was outstanding.
26. On 25 February 2021, Person D from ACCA's Professional Development Team emailed Mr Ali confirming he was subject to a PER audit. They required Mr Ali to provide certain information. In particular, their email requested the following,
- "...As you are aware, as part of the membership application process you have been selected for a PER audit - a review of the practical experience attained for ACCA membership. ACCA carries out PER audits to quality assure the PER process and protect the integrity of the ACCA Qualification.*

The PER audit process:

Validates that you have achieved the required 36 months of experience in a relevant role. To enable us to do this, you are asked to provide written confirmation from each of your employers, on the organisation's headed notepaper, stating your dates of employment, each of the position(s) you have held, and giving a brief outline of your main responsibilities. Please note that you can submit your letter via a scanned email attachment should this be more convenient for you.

... ..

I would be grateful if you could please clarify both your relationship with Firm A, your relationship with Person A and Person A's relationship with Firm A...'

27. Initially, no response was received from Mr Ali to this email. However, just over a year later, ACCA received his response in an email dated 03 March 2022 with a number of appendices. At the outset, he apologised for the delay stating that Person D's email was '*overlooked because of other promotional emails of ACCA*'. Within his email Mr Ali provided a table setting out details of continuous employment from July 2012 '*to date*'. Three employers were listed, namely Firm C, Firm D, and Firm B. He also provided documentary evidence of his employment with these firms, together with evidence of his supervisors' qualifications, including that of Person A.
28. Mr Ali stated in his response that his period of employment at Firm D was from 01 April 2015 to 30 June 2020, which was confirmed in a letter attached to his email from Firm D. This was therefore the same start date claimed in his PER forms for Firm A in which he also claimed that his employment with Firm A ceased on 20 March 2019, some 15 months earlier than the date on which he stopped working for Firm D .
29. In the final paragraph of his email, Mr Ali addressed his 'Relationship with Firm A' as follows:

"Firm A is an ACCA approved Employer. I have no direct relationship with Firm A and I never employed there. Person A (fellow member of ICAP) is ACCA PES who worked as CFO in Firm A from 2013 to 2019. They were my remote PES

while I was working for Firm D details are mentioned above. I have also updated my record on ACCA portal." [sic]

30. On 30 March 2022, ACCA's Professional Development Team responded to the above email, advising Mr Ali that ACCA was unable to accept the letters from his employers as they were insufficiently detailed. In the final paragraph, the email raised the following concern:

"You initially recorded in your PER Tool that you were employed with Firm A from 01 April 2015 - 29 March 2019 in the role of Accounts Executive. In your email of 03 March 2022, you confirmed that you were never employed by Firm A yet you submitted an Approved Employer PER Exemption confirmation form stating that you worked with Firm A from April 2015 to March 2019 in the role of Accounts Executive and this was signed off by Person A, CFO. Please can you clarify why an Approved Employer form was signed off and submitted by yourself for a period of employment that you did not achieve? This is an issue which ACCA takes very seriously."

31. The Committee found that Mr Ali did not respond substantively to this email.
32. In the meantime, ACCA sought confirmation, via its Pakistan Office, that Person A was employed by Firm A which was subsequently confirmed, namely that they were the Chief Financial Officer and was employed at the firm between 01 October 2013 and 16 June 2019.
33. On 05 April 2022, ACCA's Professional Development team sent an email to Person A directly, who responded confirming Mr Ali, *'did not serve in Firm A'* but that *'I was his remote supervisor while working in Firm A but he was working that time in 'Firm D...'*. Person A then went on to claim that *'information documentation earlier submitted'* was done so *'unintentionally and mistakenly as both companies names confused/ mixed while submitting the form'*.

ACCA Submissions – Allegations 1 and 2

34. At all material times, Firm A was an ACCA Approved Employer which held trainee development approval at Gold level. As such Firm A could permit a

trainee, employed at the firm, to claim the performance objective exemption, as described by Person C in their statement.

35. Mr Ali claimed in his online ACCA Practical Experience training record he had been employed by Firm A for 48 months from 01 April 2015 to 29 March 2019. He was aware Firm A was an ACCA Approved Employer and recorded this in the Electronic PER form. As a result, he was invited by ACCA to apply for exemption using the Approved Employer form.
36. Mr Ali went on to complete Section 1 of that form, repeating the details he had entered in his online ACCA Practical Experience training record, including that he had been employed by Firm A for 48 months from 01 April 2015 to 29 March 2019.
37. Person A completed section 2 of the form, confirming he had acted as Mr Ali's Supervisor at Firm A and that Mr Ali had completed the required POs.
38. Mr Ali then emailed ACCA, attaching his completed Approved Employer form 'for review'. As a result, he was invited to apply for ACCA membership which he duly did, although his application did not proceed given his practical experience became subject to an audit by ACCA.
39. In his response to questions raised by ACCA's Professional Development team as part of that audit, Mr Ali admitted he had not been employed by Firm A.
40. When pressed by ACCA's Development Team as to why he claimed he had been employed by Firm A, Mr Ali did not respond.
41. Following the matter being referred to Investigations, Mr Ali did respond to the Investigating officer's questions in which he admitted that reference to him being employed by Firm A in both forms was a mistake.
42. Given the above, reference in both (i) Mr Ali's online ACCA Practical Experience training record and (ii) his ACCA Approved Employer PER confirmation form, that he was employed by Firm A was not true.

43. In his response to the investigating officer, Mr Ali refers to 33 months of practical experience while employed by Firm C being 'pertinent'. This was not accepted by ACCA as this experience is referred to solely in his online ACCA Practical Experience training record. In any event, there is no reference in his PER training record that such experience had been supervised and, if it had been, the identity of Mr Ali's supervisor.
44. Mr Halliday submitted on behalf of ACCA that the forms to be completed by a trainee such as Mr Ali in his online ACCA Practical Experience training record and the Approved Employer form were entirely clear. There could be no realistic basis on which Mr Ali could describe his actions as a mistake. It was not credible that someone of Mr Ali's qualifications and experience would be unable to understand the requirements of the forms and the nature of the details which had to be included. He had passed all of his exams, and he had a law degree. He would have understood the importance of making sure that the information he provided in the documentation enabling him to apply for membership was accurate. His explanation that he had not paid sufficient regard to the requirements of the form did not hold up to scrutiny.
45. It had been suggested by Mr Ali that the confusion lay in the requirement for the Approved Employer Number to be included. He assumed this must be for Firm A for whom Person A worked as CFO and who had acted as Mr Ali's remote external supervisor.
46. Again, Mr Halliday submitted that this was not a credible explanation. It was not disputed by Mr Ali that he had never been employed by Firm A. Throughout this time, he was employed by Firm D which was not an Approved Employer with gold certification. In his written responses, Mr Ali confirmed that there was no professional link or relationship between Firm A and Firm D. However, in his oral evidence, he suggested that, whilst Person A was CFO for Firm A, he would provide tax and monthly accounting advice to Firm D and also advise on budgets and feasibility studies.
47. When Person A gave evidence, he sought to clarify the position, stating that he would provide professional advice to Firm D in a personal capacity and not as part of his role with Firm A. However, this only served to further distance the relationship between Mr Ali's employer, Firm D, and Firm A, which was named

as Mr Ali's employer in his Practical Experience record and in the Approved Employer form.

48. However, the advantages of being able to follow the route of the Approved Employer were obvious. Mr Ali would not have to complete the POs and provide a personal statement as to his experience which would then have to be approved by his Personal Experience Supervisor who would have to have a close working knowledge of the work being undertaken by Mr Ali. No evidence had been provided to establish that, despite being employed at Firm D , anyone from that company had approved the arrangement whereby Person A would provide remote supervision or how such supervision took place.
49. Even on Mr Ali's own evidence and that of Person A, they must have known that Mr Ali was not entitled to rely on Firm A as an Approved Employer because even if Person A had provided a level of supervision to Mr Ali's work at Firm D, that was in a personal capacity and not in their role as CFO of Firm A.
50. It was not accepted that the forms that Mr Ali was required to complete were unduly complex, particularly for someone as experienced as Mr Ali who also had a law degree. Even if he had found them so, Mr Ali had made no effort to contact ACCA for assistance and clarification.

Affiliate's Response – Allegations 1 and 2

51. ACCA's Investigating Officer notified Mr Ali of ACCA's concerns in an email dated 04 August 2022 and asked him to respond to a number of questions. Mr Ali responded in an email dated 18 August 2022. In particular his responses to the following questions were as follows,

Question 2

"...the Approved Employer form submitted by you to ACCA and the PER logbook [being reference to the online ACCA Practical Experience training record] completed by you both refer to your having been employed by Firm A from April 2015 to March 2019. Furthermore, you relied on your purported employment by Firm A for this period as evidence you had completed the required practical experience which would allow you to apply for ACCA

membership. However, in your email to Person D you have admitted you have never been employed by Firm A. Please therefore explain why the Approved Employer form and your PER claimed you had been employed by Firm A when this was not true'.

Response to Question 2

"As I already mentioned in my previous emails that it was mistakenly mentioned in PER confirmation form and same was duly acknowledged timely. The reason behind was purely unintentional mistake which is evident by the fact that company name was mentioned (Firm A) where the remote supervisor Person A was employed at that time. Same is mentioned/acknowledged by Person A in the email attached you shared.

Important points to note that:

- Mistake was proactively acknowledged before this inquiry email.*
- Reason of mistake is obvious; confusion of mentioning my employer's name instead of remote supervisor employer name.*
- No experience certificate/employment evidence I shared to claim the employment of Firm A there.*

Additionally, it is pertinent to note that 33 months (majority tenure) was completed in big, trusted and renowned CA firm of the world i.e. Firm C which depict the professionalism and PER experience at my end.

Question 4

Firm A, would have needed to have had a business connection with your employer, Firm D, for example, as an external accountant, consultant or auditor in order for Person A as CFO of Firm A to have acted as your 'remote' or external supervisor. Please confirm whether or not Firm A, was engaged by Firm D in such a capacity.

Response to Question 4

Firm A have not any business connection with Firm D nor engage by Firm D in such a capacity."

52. On 13 September 2022, ACCA's Investigation Officer informed Mr Ali that, based on the matters raised against him, a report of disciplinary allegations would be prepared and referred to an independent assessor for review. An email to Mr Ali on 15 December 2022 attached a copy of this report and asked him to submit his comments for the assessor's consideration before 04 January 2023. Mr Ali responded providing his response in an email dated 03 January 2023.
53. In the course of his oral evidence, Mr Ali maintained that the inaccurate information contained in the online Practical Experience training record and the Approved Employer PER confirmation form was included in error.
54. He stated that he had been confused by the requirement to include the Approved Employer Number and assumed that he was required to include details of Firm A on the basis that Person A was acting as his remote external supervisor and they were CFO of Firm A.
55. Person A gave evidence on Mr Ali's behalf and confirmed that it was at their instigation that Mr Ali had completed the forms stating that Firm A was Mr Ali's employer with Approved Employer status. They said that they had not read the necessary information regarding the completion of such documents even though they had completed such documentation on behalf of other trainees supervised by them.
56. It was suggested by Mr Ali that there was no benefit to be gained by deliberately setting out to mislead ACCA in gaining his membership by including false information in his online PER training record or the Approved Employer PER form. A member of ACCA working in Pakistan did not acquire authority to sign off documents which was restricted to those with ICAP qualifications.
57. In reaching its findings in respect of allegations 1(a) and (b), the Committee noted that Mr Ali had admitted that the content of both his online PER training

record and the Approved Employer PER form were untrue. However, he denied that, on the date on which they were submitted, he knew them to be untrue.

58. Having read the documentation available to it, and having listened to Mr Ali and Person A give evidence, the Committee found the evidence of both witnesses lacked credibility. In reaching this conclusion, the Committee had also taken into consideration the evidence of Person B who attended to confirm that, during Mr Ali's period of employment as a trainee at Firm C, he had acted properly and diligently throughout.
59. The Committee found that it was not credible that, on completing his ACCA Practical Experience training record, he believed that, under the heading, "*Employment*", it was correct to name Firm A as his employer during the period that he was actually employed by Firm D. Furthermore, he made no reference at all to his employment with Firm D even though he was able to do so. Indeed, he had been able to include details of his employment with Firm C over a period of 33 months prior to his claimed employment with Firm A.
60. In the Approved Employer PER form, under the headings, "*Your workplace details*", and, "*To be completed by the trainee*", he provided his organisation's name as Firm A. Again, it is not credible that Mr Ali could possibly have considered that it was correct to include the name of an organisation with which he had no connection other than through Person A.
61. It was suggested by Mr Ali that he was confused regarding having to include the Approved Employer number on the Approved Employer PER form. The Committee did not find it was plausible that this could have caused Mr Ali to be confused. Secondly, it does not explain why he also included Firm A as his employer in the online PER form on his training record submitted three days earlier.
62. The Committee was satisfied that Mr Ali knew that Firm D was not an Approved Employer with gold certification.
63. The Committee found, on the balance of probabilities, that Mr Ali also knew that, if he had completed the forms correctly, and included Firm D as his employer, he would not have been able to claim exemptions under the

Approved Employer scheme. He knew that he would have had to provide proper evidence of supervision and he would have to complete his POs together with personal statements outlining the work he had undertaken.

64. Person A had suggested that it was their fault that Mr Ali had provided incorrect information. Even if that were so, the Committee found, on the balance of probabilities, that Mr Ali still knew that, at the time they were submitted, the documents contained false information. It was also his obligation to ensure that his submission to ACCA was correct and that the correct process had been followed.
65. It was also a concern to the Committee that Person A accepted that, even though the Approved Employer PER form had been submitted on 31 December 2020, they had backdated the form next to their signature, stating the date on which they signed it was 29 March 2019, some 21 months earlier. The Committee noted that, as at 31 December 2020, Person A had long since left the employment of Firm A. Indeed, the Committee had been told that Mr Ali was now employed in a firm of accountants founded by Person A, Firm B, and had been so since July 2020.
66. In reaching its decision, the Committee also took into consideration the fact that, at the time Person A was purportedly supervising Mr Ali, Person A was acting for Firm D in an individual capacity and not as CFO of Firm A. Indeed, it was accepted that there was no formal relationship or retainer between Firm A and Firm D. Consequently, not only did Mr Ali provide misleading information regarding the identity of his employer, but also Firm A, as the Approved Employer, played no part in any supervision he may have received during his time at Firm D.
67. The Committee did not find Mr Ali's evidence that the process was complex and confusing to be plausible. First, Mr Ali is a person of intelligence and experience. He became an ACCA student in 2007. Person B provided evidence of his ability. Mr Ali had a law degree and he had passed his ACCA exams. The Committee found that there is, and was at the material time, a wealth of information available on ACCA's website to assist Mr Ali in ensuring that he followed the correct process and procedure in seeking membership.

68. He would have recognised the importance of completing the form accurately. This was in order to achieve ACCA membership and so an important step in his career. If he, and indeed, Person A, had any doubts about what steps to take, they could have contacted ACCA and asked for assistance. They failed to do so.
69. Person A was part of Firm A and is now part of Firm B, both Approved Employers with gold certification. The Committee did not find it plausible that they were not aware of the correct process.
70. The steps taken by Mr Ali to include false information in his Practical Experience Training record and the Approved Employer PER form only came to light as a result of an audit and review by ACCA. Otherwise, it is likely that Mr Ali's application for full membership of ACCA would have progressed.
71. Whilst Mr Ali stated that he reacted immediately and fully cooperated with ACCA, the Committee was not satisfied that this was so. Despite being asked to respond to queries raised by ACCA, it took a number of months for him to respond, for example to the email from ACCA of 25 February 2021, even though he had written on two earlier occasions requesting ACCA to provide an update on his application for membership.
72. Based on its findings, the Committee was satisfied, on the balance of probabilities, that, on or about 28 December 2020, Mr Ali claimed in his online ACCA Practical Experience training record that he had undertaken his ACCA practical experience at Firm A which was untrue as he knew.
73. Furthermore, and based on the same findings, the Committee was satisfied, on the balance of probabilities, that, on or about 31 December 2020, Mr Ali submitted or caused to be submitted to ACCA an Approved Employer Practical Experience Requirement confirmation form which stated he had undertaken his ACCA practical experience at Firm A which was untrue as he knew.
74. The Committee therefore found allegations 1(a) and 1(b) proved.

Allegation 3(a)

75. The Committee relied on its findings of fact in respect of allegations 1(a) and 1(b) above.
76. The Committee was satisfied that, at the time Mr Ali claimed in his online ACCA PER training record on 28 December 2020 that he had undertaken his practical experience at Firm A, and at the time that he submitted the Approved Employer PER confirmation form on 31 December 2020, he:
- i. Knew that he had never worked at Firm A;
 - ii. Knew that Firm D was not an Approved Employer with gold certification;
 - iii. Did not make in either document any reference to Firm D;
 - iv. Did not consult ACCA to seek clarification;
 - v. Relied on Person A to support his application in their capacity as CFO of Firm A, knowing that there was no relationship between Firm A and Firm D, and that Person A was acting for Firm D as an individual;
 - vi. Relied on Person A to assist him in completion of the documents knowing them to be untrue, and allowing Person A to backdate their signature on the Approved Employer PER form by 21 months, by which time he had long since left Firm A;
 - vii. Only conceded the inaccuracies within the documents he had submitted once it had been uncovered by ACCA on an audit of his application for full membership of ACCA.
77. The Committee had also found, on the balance of probabilities, that the motive for Mr Ali submitting documents, the content of which he knew to be untrue, was to derive a benefit by speeding up his route to membership. In other words, he saw it as an opportunity to take a short-cut in order to become a member of ACCA without following the proper process.
78. In accordance with the guidance to be found in the judgment of the Supreme Court in *Ivey v Genting Casinos (UK) Ltd t/a Crockfords* [2017] UKSC 67, and having found as fact Mr Ali's state of knowledge at the time of the submission of both documents in December 2020 as outlined above, the Committee was satisfied that, by the objective standards of ordinary decent people, such conduct was dishonest.
79. On this basis, the Committee found allegation 3(a) proved.

Allegation 3(b)

80. As this allegation was pleaded in the alternative to allegation 3(a), the Committee made no finding in respect of it.

Allegation 4

81. The Committee found that Mr Ali had ceased working for Firm D on 20 June 2020 and commenced employment with Firm B on 16 July 2020, the firm having been founded by Person A.
82. In the course of ACCA's investigation, the website for Firm B was reviewed. This listed all those in the firm's 'Team'. The Committee had noted the screen shot taken from the website of Firm B taken by ACCA which had been downloaded during its investigation. This includes reference to Mr Ali. In particular, the heading reads '*Syed Wajahat Ali – ACCA (UK)...*' with the first paragraph stating '*A Certified Chartered Accountant having more than 7 years of diverse experience....*'. The website also refers to Person A being a partner of the firm.
83. In the email from ACCA's investigating officer to Mr Ali of 04 August 2022, this matter was brought to the attention of Mr Ali, suggesting that, taking account of Mr Ali's status as an affiliate, the information about him posted on the firm's website was a breach of regulation 6(2)(a) of the Membership Regulations 2014 (as amended).
84. In his response dated 18 August 2022, Mr Ali advised, "*I have requested firm to remove my name from firm's website till my membership status and it has been done [sic]. Evidence attached for your kindly review...*"
85. It was subsequently observed by ACCA that reference to Mr Ali had been removed from the website.
86. However, the Committee was not satisfied that sufficient evidence had been produced to indicate with more precision the dates on which Mr Ali's name and description as a 'Chartered Certified Accountant' had appeared on the website

nor the dates on which he allowed the use of the Association's designatory letters 'ACCA'.

87. Mr Ali had maintained that he had not been involved in the drafting or posting of his details on the website. He stated that this had been undertaken by the firm's IT department who had drawn certain information from Mr Ali's CV, a copy of which had not been made available to the Committee.
88. In the absence of any further evidence, the Committee concluded that it was not able to infer that the information giving rise to this allegation had been on the website throughout the two years from 16 July 2020 and 18 August 2022, nor was it satisfied that there was sufficient evidence to establish, therefore, that if Mr Ali had looked at it at any point during that period, he would have seen the material which breached the said regulation.
89. Consequently, the Committee found that ACCA had failed to establish that Mr Ali had described himself or otherwise implied that he was an ACCA member. Further, there was insufficient evidence to support a finding that he had used or caused or permitted to be used after his name the Association's designatory letters, "ACCA".
90. The Committee, therefore, found allegations 4(a) and (b) not proved.

Allegation 5(a)

91. Taking account of its findings that Mr Ali had acted dishonestly in that he had attempted to mislead his regulator, ACCA, the Committee was satisfied that he was guilty of misconduct. Such conduct fell far below the standards expected of an accountant and affiliate member of ACCA, and could properly be described as deplorable. In the Committee's judgement, it brought discredit to Mr Ali, the Association and the accountancy profession.
92. The Committee found allegation 5(a) proved.

Allegation 5(b)

93. As the Committee had not found allegation 4 proved, it must follow that it also found allegation 5(b) not proved.

SANCTION AND REASONS

94. The Committee considered what sanction, if any, to impose taking into account all it had read in the bundle of documents, ACCA's Guidance for Disciplinary Sanctions, and the principle of proportionality. It had listened to submissions from Mr Halliday and Ms Aslam, and to legal advice from the Legal Adviser, which it accepted.
95. The Committee considered the available sanctions in increasing order of severity. Ms Aslam had submitted that it was appropriate for the Committee making no order on the basis that Mr Ali had made a mistake and that there would be no repetition. However, taking account of its findings, the Committee decided that it was not appropriate to conclude the case with no order.
96. The Committee was mindful of the fact that its role was not to be punitive and that the purpose of any sanction was to protect members of the public, maintain public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance.
97. The Committee considered whether any mitigating or aggravating factors featured in this case.
98. The Committee understood that there were no previous findings against Mr Ali. The Committee also took into account the oral evidence of Mr Abbas and the written testimonials which Mr Ali had provided and which were relevant and supportive. Finally, the Committee noted that Mr Ali had engaged with the process, although, whilst not accepted by Mr Ali, the Committee found that there had been delay in the provision of his responses in the course of the investigation.
99. As for aggravating features, on the basis of the Committee's findings, it had been established that Mr Ali's behaviour had been dishonest and the steps Mr Ali had taken involved a level of sophistication, planning and collusion with others. His actions were designed to deceive his regulator.

100. The Committee noted that, whilst Mr Ali had partially admitted the facts of allegations 1 and 2, he had maintained that it was all a mistake on his part and that of Person A. He maintained throughout all stages of these proceedings his denial of any deliberate wrongdoing. Whilst he was entitled to do so, his conduct illustrated insufficient insight into the seriousness of his conduct. The Committee was concerned that Mr Ali's dishonest conduct was to enable him to derive a personal benefit, and involved a deliberate attempt to mislead his regulator.
101. There was also a risk that Mr Ali would have been awarded membership of ACCA without the necessary evidence of competence or experience to justify holding such a position. In this way, there was a risk that he could have caused harm or had an adverse impact on members of the public.
102. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
103. Furthermore, by reference to the criteria for each sanction as set out in the Guidance, Mr Ali had failed to make early admissions of the facts alleged, he had shown no insight, his actions were deliberate, and he had not shown any genuine contrition other than to suggest his conduct was based on an innocent mistake for which he apologised.
104. The Committee then considered whether a severe reprimand would be an appropriate sanction. Again, for the same reasons, and taking account of the seriousness of its findings, the Committee did not consider that a severe reprimand would be sufficient or proportionate.
105. Mr Ali had been found to have acted dishonestly in his conduct. The Committee was also concerned that, based on its findings, the objective of his dishonest conduct was to gain an unfair advantage over those who had approached their practical training in an honest way. Due to the lack of legitimate evidence regarding his training, he could have become a member when he may not have been competent to hold such a position. Therefore, this was conduct on Mr Ali's part which could have led to him achieving a level of success to which he was

not entitled and which was not merited. In this way, as stated, he presented a risk to the accountancy profession and the public.

106. In the Committee's judgement, Mr Ali's overall conduct was fundamentally incompatible with being a member of ACCA and risked undermining the integrity of ACCA membership. The Committee adopted the Guidance which stated that the reputation of ACCA and the accountancy profession was built upon the public being able to rely on a member, including an affiliate member, to do the right thing in difficult circumstances. It noted this was a cornerstone of the public value which an accountant brings.
107. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to remove Mr Ali from the affiliate register of ACCA but could find none.
108. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Mr Ali shall be removed from the affiliate register of ACCA.

COSTS AND REASONS

109. The Committee had been provided with a simple cost schedule (pages 1 and 2) and a detailed cost schedule (pages 1 to 3). It had taken account of the document entitled Guidance for Costs Orders 2023.
110. The Committee concluded that ACCA was entitled to be awarded costs against Mr Ali in respect of those allegations, including dishonesty, that been found proved. The amount of costs for which ACCA applied was £10,242.50. Taking account of the complexity of the case, the Committee did not consider that the costs incurred were unreasonable.
111. Allegation 4 had been found not proved. In the circumstances, the Committee considered that it was appropriate to reduce the claim to £9,000 to reflect the costs incurred in investigating and conducting a hearing in relation to that allegation.

112. Mr Ali had provided the Committee with details of his means. It suggested that Mr Ali was in receipt of an income. However,[Private]. Finally, the Committee had taken account of [Private].

113. In all the circumstances, the Committee exercised its discretion when determining the amount Mr Ali should be expected to pay. Taking account of what had been said by Ms Aslam and Mr Halliday, the Committee considered that it was reasonable and proportionate to award ACCA costs in the reduced amount of £4,000.

EFFECTIVE DATE OF ORDER

114. Taking into account all the circumstances, and of the submissions of Mr Halliday, the Committee decided that it was not necessary for this order to take immediate effect.

115. In reaching its decision, the Committee took account of the fact that Mr Ali was an affiliate member and therefore the Committee was not satisfied that he presented a risk to the public.

116. Consequently, the order will take effect at the expiry of the appeal period allowed for an appeal in accordance with the Appeal Regulations.

Mr Neil Dalton
Chair
24 April 2024