

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Metaraya Kothari

Heard on: Friday, 01 November 2024

Location: Remotely by MS Teams

Committee: Ms Colette Lang (Chair),
Mr Abdul Samad (Accountant) and
Ms Caroline Robertson (Lay)

Legal Adviser: Mr Alastair McFarlane

Persons present

and capacity: Mr Ryan Ross (ACCA Case presenter) and
Ms Anna Packowska (Hearing Officer)

Outcome: Removal from the Student Register and costs
awarded to ACCA of £200

1. ACCA was represented by Mr Ross. Mr Kothari did not attend and was not represented. The Committee had before it a bundle of papers, numbered pages 1-186, two service and correspondence bundles numbered pages 1-27 and 1-3, a copy of the video recording of the

ACCA



+44 (0)20 7059 5000



info@accaglobal.com



www.accaglobal.com



The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

exam, a statement of means from Mr Kothari and an e-mail from him dated 31 October 2024.

SERVICE/ PROCEEDING IN ABSENCE

2. Having considered the service bundle, and the Notice of Hearing, the Committee was satisfied that notice of the hearing in compliance with the rules was served on Mr Kothari's current email address in accordance with the Complaints and Disciplinary Regulations 2014 (amended 1 January 2020) ("CDR").
3. The Committee next considered whether it was in the interests of justice to proceed in the absence of Mr Kothari. The Committee accepted the advice of the Legal Adviser. The Committee was mindful that Mr Kothari had a right to attend the hearing and to participate and that the discretion to proceed in his absence must be exercised with the utmost care and caution.
4. The Committee noted that ACCA's notice was sent on 3 October 2024 to Mr Kothari's email address, offering him the opportunity of attending via video or telephone link, with the costs being met by ACCA. Mr Kothari has responded to the Hearings Officer by email on multiple occasions since his receipt of the notice. These included three emails that he sent on 5 October 2024, when he stated in the first: *"I will not be available"*. When asked by the Hearings Officer in an email dated on 8 October 2024, whether he was content for the case to proceed in his absence, he responded in an email dated 9 October 2020 for *"Yes, please proceed"*. However, in subsequent emails, Mr Kothari's responses were less clear cut. In an email dated 25 October 2024, he stated: *I would also like to confirm that i won't be able to attend the meeting due to lack of availability for device as due to ongoing financial struggles"*. The Hearings Officer further advised Mr Kothari, in an email dated 30 October

2024, that his attendance at the hearing would assist the Committee and will be an opportunity for him to set out his defence to them. In a response dated 30 October 2024 Mr Kothari stated *“Extreme sorry, due to some unavoidable reasons i will not be available for the meeting. However I will be available reply to all queries via email.”* The Hearings Officer informed him that he could not ‘attend’ the hearing via email. Mr Kothari responded with an email dated 31 October 2024 in which he stated: *“Ok mam if available i will attend the meeting But requesting you to keep the hearing on the decided date I can't afford to delay the meeting”*. However, this morning, the hearings officer received a further email from Mr Kothari dated 31 October 2024 in which he stated *"I have some unavoidable reasons due to which attending the meeting seems difficult. I trust the committee and have faith they will take the appropriate and best decision for me"*.

5. The Committee noted that Mr Kothari has not explained what the "unavoidable reasons" are and has not, despite being told that he could, applied for an adjournment. The Committee was satisfied that all reasonable attempts have been made to secure Mr Kothari's attendance/participation at the hearing. The Committee was satisfied that Mr Kothari has voluntarily waived his right to attend and was not persuaded that any adjournment would increase the chance of Mr Kothari attending or participating further in the case. On the information before it and bearing in mind its duty to ensure the expeditious conduct of its business and the wider public interest, the Committee was satisfied that it was in the interests of justice to proceed in the absence of Mr Kothari. The Committee reminded itself that his absence added nothing to ACCA's case and was not indicative of guilt.

ALLEGATIONS

Metaraya KOTHARI ('Mr Kothari'), Association of Chartered Certified Accountants ('ACCA') student, on 4 October 2021 in relation to a remotely invigilated FFA – Financial Accounting examination (the 'exam'):

- 1. Contrary to Examination Regulation 1 and the Examination Guidelines, had on or about his person or at his desk unauthorised items, namely:
 - (a) a second calculator,**
 - (b) a wallet,**
 - (c) a second mobile phone.****

- 2. Contrary to Examination Regulation 6, was in possession of and/or used a mobile phone in the examination room (as referred to on Allegation 1(c)).**

- 3. Contrary to Examination Regulation 14, photographed or attempted to photograph exam questions.**

- 4. Any or all of the conduct described in allegations 1-3 above
 - (a) was dishonest, in that Mr Kothari knowing he was not permitted to have in his possession and or use a second mobile phone used or attempted to use that second mobile phone during the exam, and or**

 - (b) was dishonest in that Mr Kothari intended to use the second mobile phone to gain an unfair advantage in the exam; or in the alternative in either or both respects****

(c) failed to act with integrity.

5. By reason of his conduct, Mr Kothari is:

(a) guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at Allegations 1 to 4 above; or, in the alternative,

(b) liable to disciplinary action pursuant to bye-law 8(a)(iii), in respect of any or all of the matters set out at Allegations 1-3, above.

BACKGROUND

6. Mr Kothari became an ACCA student on 24 April 2019.
7. On 4 October 2021, Mr Kothari sat an on-demand remotely invigilated FFA – Financial Accounting examination (the 'Exam') remotely. The Exam was terminated by the proctor (the online invigilator).
8. Later the same day, the proctor submitted an Incident Report, including the note:

“During the session, the test taker was observed covering their camera and taking a photo of the exam using their phone. This was visible at the 00:38:39 mark of the session recording. The proctor notified an intervention specialist and confirmed the possible breach. The session was terminated....”

9. On 5 October 2021, Mr Kothari received notification of the Incident Report from ACCA. An investigation was commenced. This has included obtaining documents and video footage relating to the Exam.

10. ACCA contended that the video footage showed:
 - a) Mr Kothari covering the lens of the webcam on his computer a significant number of times, as if to conceal what he is doing;
 - b) Mr Kothari using a mobile phone during the exam, distinct from a mobile phone he placed out of reach during the initial room pan;
 - c) Mr Kothari pointing this second mobile phone at the computer screen as if taking photographs of the exam questions;
 - d) Unauthorised items on the exam desk next to Mr Kothari during the Exam, namely a second (extra) calculator and a wallet;
 - e) At the termination of the Exam, Mr Kothari denying the presence of a second mobile phone in the Chat Log with the proctor.

11. When Mr Kothari registered to sit the Exam and paid through the British Council, he was sent a confirmation email which included a hyperlink to the 'Information Sheet for On-Demand CBE Students sitting exams at home'. This document contains all the relevant Examination Rules and Regulations.

12. Prior to the commencement of the Exam, Mr Kothari agreed to the Exam rules by completing an on-screen form. He also stated in a communication of 19 November 2021 that "yes i read all examination guidelines and regulation" [sic].

ACCA SUBMISSIONS

ALLEGATION 1: had on or about his person or at his desk unauthorised items

- a) a second calculator.**

13. ACCA relied on the video footage and in particular contended the following:

- a) At 0:04:13 – 0:04:25 during the setup for the Exam, Mr Kothari shows the calculators he intends to use, announcing “two function calculators” and showing these clearly to the camera
- b) At 0:04:30 he tells the proctor “Ma’am I just kept it in case the battery runs out or something”.
- c) Mr Kothari does not move the second calculator out of arm’s reach.
- d) At 0:45:42 – 0:45:50 in a pan of the desk during the Exam, both calculators are seen on Mr Kothari’s Exam desk

b) a wallet:

- a) At 0:46:01 – 0:46:10 in a room pan during the Exam, Mr Kothari moves a piece of paper which is on his desk and reveals that there is a wallet underneath. He shakes it and coins fall out.

c) a mobile phone:

- a) Mr Kothari covers the webcam lens, apparently with his hand, at fourteen separate points during the Exam
- b) Immediately after he unblocks the lens, the image of a phone can be seen at times including: 24:00; 28:26; 30:43; 37:39; 39:19; 40:00; 40:35; 41:58; 44:26 and 45:21.

14. ACCA rely on the fact that Mr Kothari uses the terms “mobile” or “phone” in his communications with ACCA:

ALLEGATION 2: was in possession of and/or used a mobile phone in the examination room

15. ACCA rely on the video where it appears to show Mr Kothari covering the lens of the computer webcam on fourteen separate occasions. ACCA contended that the image of a phone can be seen immediately after Mr Kothari unblocks the lens at the ten times listed above.
16. ACCA noted that Mr Kothari admitted the use of a phone in the Exam room in his correspondence with ACCA. He initially stated that he needed to use the phone as a WIFI hotspot; he also later claimed he needed images to support mitigating circumstances during the Exam:

ALLEGATION 3: photographed or attempted to photograph exam questions

17. In the Proctor's Incident Report, the proctor wrote "During the session, the test taker was observed covering their camera and taking a photo of the exam using their phone". At the end of the exam the proctor wrote in the Chat Log: "Please take your phone and delete the photo's you take from the exam." [sic] Further in the 'Issue Investigation Summary' ('IIS') prepared by the ProctorU compliance team, the Director of Quality at ProctorU wrote:

"At 39.02, the test taker covered the camera with an object again, but when they uncovered it, you could see them using a cell phone to take a picture of the screen. The test taker's cell phone can be seen again at 39:45" and:

"It appeared the test taker was covering their webcam to take screenshots of the exam content with their cell phone."

18. ACCA submitted that a viewing of the exam screen footage, looking at the time stamps where the webcam lens is obscured, there is a clear correlation. Mr Kothari obscured the lens correlating systematically with all the Exam questions between 1 and 14, with the possible exception of question 3.
19. ACCA contended that there was no evidence that Mr Kothari experienced any connectivity issues and disputed that he was using the phone to access the WIFI. This would have been seen recorded in video inconsistencies, such as jumping, blurring or pixelation; it would also be noted on the ProctorU platform 'Session interrupted' tab and it is not. Further, ACCA contended that if he had been using the phone because of connectivity problems he would not have needed to conceal the presence of the phone, nor deny its presence. He would, as noted in the Regulations, simply need to inform the proctor of the technical issues. The proctor could then make an informed decision regarding whether to progress the Exam or to advise rescheduling.
20. ACCA submitted that whilst Mr Kothari has provided a number of images of a computer screen, these have no date and no time, and do not correlate with the recording of the exam screen at any point.

MR KOTHARI'S SUBMISSIONS

21. Mr Kothari had not supplied any submissions, but he did respond to ACCA's investigation in a series of emails. In effect, he denied any wrongdoing, any breach of the exam regulations and any dishonesty or lack of integrity.
22. Mr Kothari's responses to ACCA's investigation were in a series of emails. These included:

In an email dated 5 October 2021 Mr Kothari stated:

"... I don't understand how I can take a photo of the exam since the phone is kept away in front of the Proctor".

In an email dated 19 November 2021 he stated:

"1

at this point where the lens was blocked, i was adjusting the screen level as there was a reflection of sunlight coming from my back which was blocking a clear vision of the screen i adjust my screen from the top side and i didnt notice i was accidentally blocking the view i am extremely sorry for it

2.

at these time stamps i bought a mobile because as to keep it for hotspot as my main WI-FI was unstable but i i did not clicked any photo of the test and i agree with you that i should have informed the proctor that i will be keeping an additional mobile

3.

when i was looking down for extended period i was just solving questions and was doing calculations and i was not accessing the internet neither i shared with some one

4.

i did not communicate with anyone except the proctor

5.

i realise my mistake that i denied the proctor that i have a additional phone i know i should have told and i promise such mistake wont be repeated again in the future, i will notify my proctor that i will keep a additional phone for internet purpose

6.

yes i read all examination guidelines and regulation

7.

the male voice that was heard was mine online and there was no one in the room & and i showed all my room as per the proctor satisfaction

8.

i already inform the proctor that i will be keeping 2 calculator with me just in case if one calculator stopps working just in case the battery runs out and the proctor agreed with me

9.

i took the test at my residence located in jaipur

*MY MOTIVE WAS NOT TO BREACH ANY OF THE EXAM INTEGRITY
I JUST KEPT A PHONE WITH ME AS A WIFI HOTSPOT PURPOSE
I WOULD REQUEST AN APOLOGY AND INCONVENIENCE CAUSED
TO YOU I PROMISE YOU IT WILL NOT BE REPEATED AGAIN
HOPING FOR A POSITIVE RESPONSE. THANK YOU*

In an email dated 22 November 2021, Mr Kothari stated:

"I further want to add that many times I have got a error between the test because of which I have to pay the exam fees, because I don't have any evidence to prove it

To have a evidence I bought phone

Because the test stopped in between

Because of power outrage"

In an email dated 30 November 2021 Mr Kothari stated:

"Here is an attachment

Showing at a fresh Payment has to be done, because test stopped in between because of technical issues."

In an email dated 15 December 2021 Mr Kothari stated:

"1 THE IMAGES I SHARED ARE THE ONE THAT I CLICKED ON THAT DAY OUTSIDE THE EXAM PORTAL WHICH WERE SHOWING TECHNICAL ISSUES FACED BY ME AND I WAS ASKED TO SHARE ALL THE IMAGES THAT I CLICKED

2(a) I AM SORRY BUT I DON'T HAVE ANY FULL VERSION PHOTOGRAPH SHOWING EITHER THE TIME OR DAY

(b) I DID NOT HAVE IDEA THAT IT IS TO BE INFORMED TO THE PROCTOR IF ANY TECHNICAL ISSUE RELATED TO POWER OUTRAGE OR INTERNET CONNECTIVITY ISSUE IS TO BE INFORMED TO PROCTOR

(c) TEST SHUTS OFF MEANS THAT THE TEST CLOSE DOWN THE APPLICATIONS GETS NO LONGER AVAILABLE TO ACCESS IT IT SAYS FILE NOT AVAILABLE THOUGH NOT FACED ON THAT DAY

(d) MAY BE THE ISSUE WAS FROM MY END PROBABLY THE VIDEO LOOKS QUITE NORMAL TO YOU

3 NO I DIDN'T DELETE ANY OF THE SINGLE PHOTO I HAVE SHARED ALL THE PHOTOGRAPH CLICKED BY ME THAT DAY

4 (a) NO I DID NOT HAMPER WITH SCREEN LEVEL FOR THE PURPOSE OF TAKING OUT MY PHONE

(b) I DID NOT CONTINUE USING THAT TECHNIQUE BECAUSE AT THAT PARTICULAR ANGLE THE CAMERA WAS FACING UPWARDS AND HENCE I WOULD NOT BE PROPERLY VISIBLE AS DIRECTED BY PROCTOR

(c) THE CURTAIN WAS SLIGHTLY OPEN FROM THE TOP CENTER AND

U MAY CROSS CHECK IT IN THE PHOTOGRAPH SHARED BY YOU

5 (a) BECAUSE THE MOBILE WAS JUST BEING USED FOR SECONDARY INTERNET PURPOSE

(b) BECAUSE I REALISED MY MISTAKE LATER THAT I SHOULD HAVE INFORMED THE PROCTOR ABOUT IT AS I TOLD THAT I WILL BE USING 2 CALCULATOR

*I HOPE MY RESPONSES ARE SATISFACTORY ENOUGH FOR THE
FURTHER INVESTIGATION
HOPING FOR A POSITIVE RESPONSE THAT I SHALL BEGIN WITH
MY EXAMINATIONS AGAIN
THANK YOU”*

23. Further, in an email to the Hearings Officer, dated 29 October 2024, Mr Kothari gave a summary of his position as follows:

“1) the second mobile was not not there to click the pictures of the question, i clicked as there came some error and I wasn't able to see questions, I had no intention to click the pictures of questions and use them further and I didn't use it to communicate with any one

2) second calculator was there on the table as a back up just in case the battery of first calculator dies out and I informed that to the proctor in the beginning

3) the wallet was left unintentionally as I was very anxious on the exam date and there was nothing in that as such which I would use during the exam

DECISION ON ALLEGATIONS AND REASONS

24. The Committee accepted the advice of the Legal Adviser.
25. The Committee heard that there had been no previous findings against Mr Kothari and, accepted that it was relevant to put his good character in relation to the likelihood of him acting as ACCA alleged, into the balance in his favour.

DECISION ON FACTS

26. The Committee carefully considered all the documentary evidence it had received, including Mr Kothari's admissions and denials in his emails, as well as the submissions of Mr Ross on behalf of ACCA. It reminded itself to exercise caution in relation to its reliance on documents. The Committee reminded itself that the burden of proving the case was on ACCA and had regard to the observation of Collins J in Lawrance v General Medical Council on the need for cogent evidence to reach the civil standard of proof in cases of dishonesty. The standard of proof to be applied throughout was the ordinary civil standard of proof, namely the 'balance of probabilities'.

Allegation 1

- 1. Contrary to Examination Regulation 1 and the Examination Guidelines, had on or about his person or at his desk unauthorised items, namely:**

- (a) a second calculator,**
- (b) a wallet,**
- (c) a second mobile phone.**

27. The Committee carefully considered the Case Management Form completed by Mr. Kothari and his acceptance of allegation 1. It considered this was a clear and unequivocal admission and was satisfied it was appropriate to find it proved on the basis of his admission pursuant to Regulation 12(3)(c).

- 2. Contrary to Examination Regulation 6, was in possession of and/or used a mobile phone in the examination room (as referred to on Allegation 1(c)).**

28. The Committee was satisfied that the video footage and the still images taken from it, showed Mr Kothari holding the mobile phone and using it. Further, in his subsequent emails Mr Kothari admitted having the phone and using it although he said he was using it for a legitimate purpose. Accordingly, the Committee was satisfied that Allegation 2 was proved.

Allegation 3

- 3. Contrary to Examination Regulation 14, photographed or attempted to photograph exam questions.**

29. The Committee again relied on the video footage and still images. These showed Mr Kothari repeatedly holding his mobile phone in a landscape hold, with his fingers on the buttons and his thumb on the mobile screen and facing his computer screen. The Committee noted that Mr Kothari's explanations varied. He initially told the Proctor that he did not have a mobile phone. He subsequently admitted that he did but was using it for Wi-Fi connectivity. He stated that he did not take any photographs and then changed his account to explain that he kept a mobile phone so he could document any instances of poor connectivity. He provided ACCA with some photographs that he says that he took during the Exam and that these related to connectivity issues. The Committee has seen these photographs including one, for example, showing a screenshot saying, "Internet speed suboptimal". There is no date stamp on them and the Committee is satisfied that they were not taken during the Exam. ACCA has produced evidence that establishes to the Committee's satisfaction there was no interference with the connection during the Exam until the exam was terminated by the Proctor. The Committee found the video evidence to be a compelling and noted that Mr Kothari is seen covering the computer camera on numerous occasions, immediately after which he

was seen holding his phone in landscape mode pointing it at the computer screen. The Committee was satisfied that at those material times the Exam questions were in front of him displayed on his computer screen. The Committee rejected Mr Kothari's explanations for holding the phone as implausible and was satisfied, on the balance of probabilities, that he was photographing or attempting to photograph exam questions. Accordingly, the Committee was satisfied that Allegation 3 was proved.

Allegation 4

- 4. Any or all of the conduct described in allegations 1-3 above**
 - (a) was dishonest, in that Mr Kothari knowing he was not permitted to have in his possession and or use a second mobile phone used or attempted to use that second mobile phone during the exam, and or**
 - (b) was dishonest in that Mr Kothari intended to use the second mobile phone to gain an unfair advantage in the exam; or in the alternative in either or both respects**
 - (c) failed to act with integrity**

30. The Committee specifically considered Mr Kothari's likely state of mind. It was satisfied that Mr Kothari knew if he was not permitted to have in his possession a second mobile phone and that he was not permitted to use it during the Exam. This was because, before he sat the exam, he had been sent a confirmation email which included a hyperlink to the 'Information Sheet for On-Demand CBE Students sitting exams at home'. This document contains all the relevant Examination Rules and Regulations. Further, prior to the commencement of the Exam, Mr

Kothari agreed to the Exam rules by completing an on-screen form. He also stated in a communication of 19 November 2021 that “*yes i read all examination guidelines and regulation*” [sic]. The Committee found that he had used this second mobile phone to take or attempt to take photographs of exam questions. It rejected his defence that he had the phone for the WIFI or so he could document any instances of connectivity problems as not credible. The Committee was satisfied that the taking of photographs of exam questions during a professional exam, knowingly in breach of the exam regulations, would be considered to be dishonest by the standards of ordinary decent people. Accordingly, the Committee was satisfied that Allegation 4 a) was proved.

31. The Committee went on to consider whether Mr Kothari was dishonest in intending to use the phone to gain an unfair advantage in the Exam. The Committee considered what was the likely reasons for taking the photographs. The Committee was satisfied that the taking of the photographs was not accidental and was intentional. A likely intention was to assist himself. It was satisfied that it was a reasonable inference to draw from the taking of the photographs by Mr Kothari during the Exams, that a likely intention was to assist him if he had to re-sit any of the exams. It was satisfied that there was no honest explanation for the taking of the photographs and that he could not hold a reasonable belief, but he was entitled to take photographs of the exam. The Committee is satisfied that, in effect, he was intending to cheat in an exam and that that state of mind would be considered dishonest by the standards of ordinary decent people. Accordingly, the Committee was satisfied that Allegation 4 b) was proved.
32. The Committee did not therefore consider the alternative of allegations 4c.

Allegation 5

5. By reason of his conduct, Mr Kothari is:

(a) guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at Allegations 1 to 4 above; or, in the alternative,

(b) liable to disciplinary action pursuant to bye-law 8(a)(iii), in respect of any or all of the matters set out at Allegations 1-3, above

33. The Committee next asked itself whether the proven conduct amounted to misconduct.
34. The Committee had regard to the definition of misconduct in Bye-law 8(c) and the assistance provided by the case law on misconduct. It was satisfied that Mr Kothari's actions brought discredit on him, the Association and the accountancy profession. It was satisfied that both the dishonest taking of photographs of professional exams to cheat was deplorable conduct and reached the threshold of seriousness for misconduct. Being honest and trustworthy is a fundamental tenet of the accountancy profession. His conduct therefore had the potential to undermine the integrity of ACCA's examination system and public confidence in those taking the examinations and thus the profession.
35. In the light of its judgment on misconduct, no finding was needed upon liability to disciplinary action.

SANCTIONS AND REASONS

36. The Committee noted its powers on sanction were those set out in Regulation 13(4). It had regard to ACCA's Guidance for Disciplinary Sanctions and bore in mind that sanctions are not designed to be punitive and that any sanction must be proportionate. It accepted the advice of the Legal Adviser.
37. The Committee considered that the conduct in this case was very serious. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. Being honest is a fundamental requirement of any accountant.
38. The Committee identified only one mitigating factor:
- Mr Kothari was of previous good character.
 - He had no previous disciplinary record during his limited time with ACCA.
39. The Committee identified the following aggravating factors:
- No evidence of insight or remorse
 - This was deliberate and repeated conduct that was dishonest with potential gain for him
 - Providing inconsistent and contradictory accounts to the regulator during its investigation
 - The conduct breached the trust placed in examinees undertaking professional exams remotely
 - Potential damage to the examination system
 - Potential to undermine the reputation of the profession.

40. Given the Committee's view of the seriousness of Mr Kothari's conduct, it was satisfied that the sanctions of No Further Action, Admonishment, Reprimand and Severe Reprimand were insufficient to highlight to the profession and the public the gravity of the proven misconduct. In considering a Severe Reprimand, the Committee noted that a majority of the factors listed in the guidance were not present and, in particular, there was no evidence of insight or remorse. The Committee had regard to Section E2 of the Guidance on Dishonesty and the seriousness of such a finding on a professional. It considered the factors listed at C5 of the Guidance for removal of Mr Kothari and was satisfied that his conduct was fundamentally incompatible with remaining on the register. The Committee was satisfied that only removal from the register was sufficient to mark the seriousness to the profession and the public.

COSTS AND REASONS

41. ACCA claimed costs of £7,805.50 and provided a detailed schedule of costs. It noted Mr Kothari has provided a formal statement of means [PRIVATE]. It had regard to ACCA's Guidance for Costs Orders. The Committee decided that it was appropriate to award costs in this case and the costs claimed were reasonably incurred. The Committee agreed to make a significant reduction given the financial circumstances of Mr Kothari. The Committee concluded that the sum of £200 was appropriate and proportionate. Accordingly, it ordered that Mr Kothari pay ACCA's costs in the amount of £200.

EFFECTIVE DATE OF ORDER

42. The Committee was not persuaded that the ground for imposing an immediate order was made out as it did not consider that it was necessary in the public interest.

**Ms Colette Lang
Chair
01 November 2024**