

HEARING

**DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF
CHARTERED CERTIFIED ACCOUNTANTS****REASONS FOR DECISION**

In the matter of: Mr Abdul Latif

Heard on: Friday, 15 November 2024

Location: Remotely by video conference

Committee: Mr Andrew Popat CBE (Chair)
Ms Joanne Royden Turner (Accountant)
Ms Samantha Lipkowska (Lay)

Legal Adviser: Mr Andrew Granville Stafford

Persons present

and Capacity: Mr Abdul Latif (Member)
Ms Sabeen Bushra (Interpreter)
Mr Leonard Wigg (ACCA Case Presenter)
Miss Mary Okunowo (Hearings Officer)

Summary: Allegations 1, 2 and 3(a) proved.
Severe reprimand.

Costs: £3,000

ACCA



+44 (0)20 7059 5000



info@accaglobal.com

www.accaglobal.com

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

PRELIMINARY

1. The Disciplinary Committee of ACCA ('the Committee') convened to consider a report concerning Mr Abdul Latif. Mr Latif is a student member of ACCA and is resident in Pakistan.
2. The Committee had before it a bundle of documents (123 pages), an additional bundle (5 pages) and two service bundles (17 and 27 pages). It also had a video recording of the examination in question.
3. Mr Latif attended the hearing and was assisted by an interpreter.

ALLEGATIONS

4. The allegations against Mr Latif were as follows:

Mr Abdul Latif, a student member of the Association of Chartered Certified Accountants ('ACCA'):

- 1) Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2020, failed to co-operate with the investigation of a complaint, in that he did not respond to any or all of ACCA's correspondence dated:
 - (a) 11 May 2021;
 - (b) 03 June 2021;
 - (c) 21 June 2021.
- 2) On 12 February 2021 during an on-demand FBT Business and Technology examination (the 'Exam'):
 - (a) Caused or allowed a person to be in the testing space where he was taking the Exam, contrary to Examination Regulation 1 and the Examination Guidelines.
 - (b) Failed to respond adequately to a proctor's instruction to keep his eyes on the screen, contrary to Examination Regulation 2.
- 3) By reason of his conduct, Mr Latif 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 and 2 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 and 2.

ACCA'S CASE

- 5. Mr Latif was admitted to student membership on 31 August 2018. On 12 February 2021, he sat ACCA's FBT Business and Technology exam. This was a computer-based exam ('CBE'), remotely invigilated through the camera on the candidate's computer. The Committee was provided with the video recording taken during the exam.
- 6. Prior to the exam, Mr Latif was provided with a copy of ACCA's examination regulations, which contain the following:

- '1. You are required to adhere at all times to the examination regulations. If you are found to be in breach of any of these regulations or fail to adhere to the guidelines below, you may become liable to disciplinary action, pursuant to ACCA Bye-law 8, which could result in your removal from the student register.*
- 2. You are required to comply in all respects with any instructions issued by the exam supervisor/s, invigilator/s, proctor/s, and any ACCA personnel before, during and at the conclusion of an exam. Failure to comply with these instructions may result in the termination of your examination and potential disciplinary procedures being Invoked.*

- 7. Before sitting an ACCA examination, the candidate is also provided with a copy of the Examination Guidelines. These state:

'The exam can be attempted at home or in your office. Wherever you choose to sit the exam, you should be in a walled room, with a closed door and without distractions.

Before the examination start, you must ensure you follow the instructions below:

- *Ensure you are not disturbed by anyone.*
- *Disconnect extra monitors, projectors and televisions.*
- *Place food and smoking equipment out of sight.*
- *Move electronic devices, headphones and watches out of arm's reach.'*

8. ACCA's case was that there was another person in the room with Mr Latif when he took the exam.

9. During the set-up for the exam, a third party can be both seen and heard on the video recording. The Proctor wrote in his Incident Report:

'People were heard entering and leaving the room multiple times during the startup at 00:01:13, 00:08:42, 0:19:09, 00:22:37 in the recording. Throughout the testing, session voices were heard in the background.'

10. The exam started 45 minutes into the recording. ACCA relied on the following incidents in particular:

'At Chat Log 8.12 AM to 8.13AM (approx. 0:50:00) the proctor asks Mr Latif to perform a camera pan. At 0:51:06 in the video footage, Mr Latif appears to gesture, as if to ask someone to move on or move away.'

The Incident Report notes that 'During the session, the test taker looked off-screen to their left at 00:29:52, 00:52:48. The proctor contacted them to remind them that this behavior was not permitted. The intervention specialist joined the session, requested a camera pan, allowed the test taker to proceed with the exam after resecuring the testing area, and issuing a final warning for looking off screen.'

At Chat Log 8.14.AM (approx. 00:52:00), the proctor notes in the ProctorU 'touchpoint' notes 'background noise and looking off screen'.

A written instruction can be clearly seen in the chat log at 8.17AM: 'Please refrain from looking off-screen and other person in the room is not permitted'. Mr Latif replies via the chat log: 'OK maam'.'

11. Following the exam, on 15 February 2021, ACCA sent an email outlining the allegations concerning the exam and asking Mr Latif to answer a series of questions. Mr Latif replied on 18 April 2021 saying:

'I have attempted the FFA(F1) exam on the 12th of February 2021 that was scheduled at 6:40 Pm. I have completed my exam on time and my result was a pass. After some days I couldn't be able to login into my MyACCA account, unfortunately, on the investigation, I became to know that I was accused of doing something that wasn't allowed during the exam i.e looking down, again and again, hence your account is suspended as in my defence I was just going through the exam questions and secondly, I was accused of so much noise coming from the room, as I live in a hostel you can understand my situation but as upon the request of invigilator I have shown her the room around 5 times, I think. I completed my exam that day and it was a pass.

I didn't see that coming from professional body ACCA by this unprofessional behaviour. I am so shocked that my confidence is completely shattered as after giving so many years to this qualification I got reward by a suspended account and can't even attempt any other exam meanwhile. How ACCA can do that to a student who is passionate about this profession/Qualification so much.

I kindly request the ACCA to review my case and kindly help me to go through this difficult time so that I can continue my journey as an ACCA student.

Looking forward to your response.'

12. There was no response to that email from ACCA, but on 11 May 2021 ACCA sent a further email to Mr Latif asking a number of detailed questions about events which occurred during the exam, and which are recorded on the video.
13. Mr Latif did not reply to that email. On 03 June 2021 ACCA sent a chasing email to Mr Latif asking him to answer the questions sent in May. A further chaser was sent on 21 June 2021. Both these emails informed Mr Latif that he may be liable to disciplinary action if he failed to respond to the enquiries.
14. On 02 September 2021 Mr Latif emailed ACCA, repeating the explanation he had given in his email of 18 April 2021.
15. An Assessor Report was prepared, and a copy was sent to Mr Latif. On 13 September 2021, he provided his response to the report. He denied any

wrongdoing. He pointed out that he lives in a hostel, and therefore it was a noisy environment. He complained about ACCA's decision to suspend his account because of the allegations.

MEMBER'S CASE

16. Mr Latif provided a written response to the allegations on 13 September 2024.

17. In relation to Allegation 1, Mr Latif said:

'... I am being held accountable for not replying to earlier correspondence and for the associated allegations. I regret any confusion or failure to comply with ACCA's expectations during this period. I fully understand the importance of clear communication and take full responsibility for ensuring timely responses in the future.'

18. In relation to Allegation 2(a), Mr Latif did not dispute that there was another person present in the room with him during, at least part of, the exam. In respect of that, he said as follows.

'The person in question was my roommate, who entered the room unintentionally while I was taking the exam. He came in to retrieve a personal item he had inadvertently left behind. Although his presence was brief, I immediately asked him to leave the room quietly to avoid any potential disruption. Unfortunately, at the same time, the proctor pointed out the presence of another person in the room. I want to emphasize that my roommate was unaware of the specific examination regulations and that his presence had no impact on the exam itself. Additionally, as we shared the room and it was during the height of the COVID-19 pandemic, it wasn't feasible for either of us to leave the space or roam around unnecessarily. Despite this, I did my best to minimize any disruption, asking my roommate to stay out of the camera's view and to keep quiet. . .

During the examination, a 5.8 magnitude earthquake occurred, which significantly disrupted the testing environment and required me to ensure my immediate safety. This unforeseen event caused considerable stress and interruptions.

Concurrently, my roommate entered the room three times. Initially, he came in to retrieve a personal item he had left behind, and he returned twice more

shortly after. Despite my attempts to address the situation by asking him to leave each time, his repeated entries coincided with the earthquake's impact, which may have further affected my ability to fully comply with the proctor's instructions.'

19. In relation to Allegation 2(b), he said that he had been using his roommate's hotspot due to weak internet connectivity. This required his friend to 'remain nearby' to maintain the connection. He referred to the earthquake and his friend entering the room, as set out above. He did not specify respond to the complaint that he kept looking off screen, but he said:

'I want to clarify that I did my best to continue with the exam under these challenging circumstances. I sent an email to ACCA with a screenshot of the earthquake's impact to inform them of the situation and followed up with additional emails to ensure my concerns were communicated. Unfortunately, the proctor's observation of the situation occurred during this period of disruption.'

20. Mr Latif gave oral evidence to the Committee. He said he had received a lot of emails from ACCA and had responded to all of them, save for the three referred to in Allegation 1. He said he did not really understand the emails, but he accepted it was immature of him not to have replied to them.
21. In relation to Allegation 2(a), he told the Committee that he accepted his roommate had come into to the room during the exam. He said the roommate wanted to pick his stuff up. He also told the Committee that, because it was during the Covid-19 pandemic, his friend was not allowed to leave the hostel. Because of this, and because it was his roommate's room as well as his, he could not tell him that he had to leave. The friend, he said, was at the back of the room, and he wanted to make sure that the friend did not come in front of the camera. He said he tried to do his best to get his friend to leave the room.
22. In respect of Allegation 2(b), Mr Latif explained that the table, with his laptop on, was at knee height. His chair was higher. He told the Committee that it was not possible to have his eyes straight. He also told the Committee that he had used his eyes to try to gesture to get his friend to leave the room. He was aware, he said, that it was not permitted to have another person in the room during the exam.

DECISIONS ON ALLEGATIONS AND REASONS

23. At the outset of the hearing, the allegations were put to Mr Latif and he admitted Allegations 1(a), 1(b), 1(c), 2(a) and 2(b). The Committee was advised by the Legal Adviser that it may, pursuant to Regulation 12(3)(c) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 ('CDR'), find those allegations proved if it was satisfied that the admissions were full and unequivocal. Accordingly, it found those allegations proved on the basis of Mr Latif's admissions.
24. Pursuant to CDR 12(4)(g), the issue of misconduct remained a matter for the Committee. It therefore went on to consider Allegation 3.
25. In reaching its decision on Allegation 3, the Committee took into account the oral evidence of Mr Latif, the documents before it, the submissions of both parties and the advice of the Legal Adviser. The Committee bore in mind that the burden of proving an allegation rests on ACCA and the standard to be applied is proof on the balance of probabilities.
26. The Committee considered that the duty to co-operate with an ACCA investigation is a particularly important one. It took into account the explanations Mr Latif had given regarding his conduct during the examination. Taking the allegations together, the Committee was satisfied not only that these failings amounted to a serious falling short of the required standards, but that this was also conduct that would be regarded as deplorable by fellow practitioners. Having regard to bye-law 8(c), the Committee considered that the conduct in question was discreditable.
27. It therefore found that Mr Latif was guilty of misconduct. Having found Allegation 3(a) proved, there was no need for the Committee to consider the alternative in Allegation 3(b).

SANCTION AND REASONS

28. The Committee considered what sanction, if any, to impose taking into account ACCA's Guidance for Disciplinary Sanctions ('GDS') and the principle of proportionality. The Committee bore in mind that the purpose of sanctions was not punitive but to protect the public, maintain confidence in the profession and declare and uphold proper standards of conduct and behaviour. Having found that Mr Latif's actions amounted to misconduct, taking no further action was

clearly not appropriate. The Committee therefore considered the available sanctions in ascending order of seriousness.

29. In mitigation, the Committee took into account that no previous findings had been made against Mr Latif. He has co-operated with the disciplinary process, and had made admissions to the factual allegations, which demonstrated insight on his behalf. He had apologised for his behaviour. There was particular mitigation in relation to the examination misconduct and the circumstances underlying that, as set out above, which the Committee accepted. The Committee also took into account the long and unexplained delay between these incidents occurring and the matter being brought before a disciplinary hearing.
30. The Committee considered that there were no aggravating factors going beyond the nature of the allegations themselves.
31. In light of serious nature of the conduct, the Committee considered that neither an admonishment nor a reprimand would be a sufficient sanction.
32. The Committee considered the guidance in the GDS on severe reprimand. It found that the majority of the factors identified in the guidance were present. The Committee was satisfied that the failings in this case were more in the nature of reckless behaviour rather than intentional misconduct. Although he had initially failed to co-operate with ACCA, Mr Latif had now remedied that by engaging with the disciplinary process. The Committee accepted that Mr Latif had shown insight, genuine remorse and apology. There had been no repetition of the misconduct, and the Committee considered that any risk to the public was low.
33. Therefore, the Committee made an order under CDR 13(4) severely reprimanding Mr Latif.

COSTS AND REASONS

34. ACCA applied for costs against Mr Latif in the sum of £8,344. The application was supported by a schedule providing a breakdown of the costs incurred by ACCA in connection with the hearing.
35. The Committee found that there was no reason in principle not to make an order for costs in ACCA's favour.

36. Mr Latif had not provided a statement of means or any documentary evidence relating to his financial circumstances. However, he told the Committee that [PRIVATE]. He offered to produce bank statements to support his position, but the Committee considered that was not necessary. It was prepared to accept what Mr Latif told them about his finances and it accepted that, noting his status as a student member, he would not be in a position to pay the full amount of the costs claimed.
37. In the circumstances, the Committee determined the appropriate amount for costs was £3,000 and ordered Mr Latif to pay that sum to ACCA.

EFFECTIVE DATE OF ORDER

38. Pursuant to CDR 20, the order will come into effect from the date of expiry of the appeal period, namely after 21 days from service of this written statement of the Committee's reasons for its decision, unless Mr Latif gives notice of appeal in accordance with the Appeal Regulations prior to that.

Andrew Popat CBE
Chair
15 November 2024