

## HEARING

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

#### REASONS FOR DECISION

**In the matter of:** Miss Sunkara Alekya

**Heard on:** Tuesday, 3 September 2024

**Location:** Remotely via Microsoft Teams

**Committee:** Mrs Carolyn Tetlow (Chair)  
Mr George Wood (Accountant)  
Ms Alison Sansome (Lay)

**Legal Adviser:** Mr David Marshall

**Persons present  
and capacity:** Mr Benjamin Jowett (ACCA Case Presenter)  
Miss Nicole Boateng (Hearings Officer)

**Summary:** Allegations proved. Removed from student register

**Costs:** £5,800

1. The Committee heard an allegation of misconduct against Miss Alekya. Mr Jowett appeared for ACCA. Miss Alekya was not present and not represented.
2. The Committee had a Main Bundle of papers containing 77 pages, an Additional Bundle containing 2 pages and a Service Bundle containing 20 pages. It also had a video recording of the examination with which this hearing was concerned, lasting 1 hour, 58 minutes and 24 seconds.

#### SERVICE AND PROCEEDING IN ABSENCE

3. The Committee was satisfied that Miss Alekya had been served with the documents required by Regulation 10(7) of The Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 in accordance with regulation 22. The required documents were contained in the papers before the Committee. There was evidence that they were sent by email on 5 August 2024 to an email address notified by Miss Alekya to ACCA as an address for all correspondence. The period of notice was at least 28 days as required.
4. In considering whether to exercise its discretion to proceed in Miss Alekya's absence the Committee noted that nothing had been heard from her since the exam except for a brief email on 30 June 2023, before the start of the formal investigation. ACCA had sent a number of emails to remind Miss Alekya of this hearing and to ask if she was attending. There had been no response. On 20 and 28 August attempts were made to telephone her using the number she had notified to ACCA but these failed to connect.
5. At the start of the case ACCA's position had been that Miss Alekya had never communicated with ACCA since the exam. The Committee noticed that the letter from ACCA dated 5 July 2023 to Miss Alekya referred to '*your email to ACCA ... on 30 June 2023*'. Mr Jowett made enquiries and informed the Committee that this appeared to be a mistake and no such letter had been traced. However, a copy of the letter was later found and produced. Its contents are set out below. This was a matter of concern to the Committee but after deliberating, it concluded that the letter, and the initial non-disclosure, did not affect the issues in the case.
6. Miss Alekya's lack of response to communications about attending this hearing was consistent with her conduct throughout the formal investigation. For some of the emails, there was evidence about delivery and in all those cases the evidence showed that email had been delivered. There was also evidence that the emails listed in Allegation 2 (which were sent to the same email address as the emails notifying her of this hearing) had been opened. The Committee concluded that Miss Alekya knew, or had the means of knowing, that the hearing would be taking place today and had decided not to exercise her right to attend. The Committee considered that the public interest required that a

hearing take place as arranged and that nothing would be gained by an adjournment. There was no reason to think that Miss Alekya would attend on a future date.

7. The Committee determined to proceed in Miss Alekya's absence.

### **ALLEGATION(S)/BRIEF BACKGROUND**

8. Miss Alekya became an ACCA student on 20 January 2023. On 24 June 2023 she took an ACCA on-demand Management Accounting examination. This was a computer-based exam taken at a place of her choosing in her home country, India. The exam was remotely invigilated by a company called ProctorU. The invigilator (referred to by ProctorU as a 'proctor') was not present but could view what was on Miss Alekya's screen and could communicate directly if required through chat messages or by phoning her. The invigilator also had video and audio access to the camera mounted on Miss Alekya's screen. The video/audio from the laptop camera was recorded. Following the exam ProctorU submitted an Incident Report about alleged breaches of the examination regulations, which led to an investigation.

9. Miss Alekya faced the following allegations:

### **Allegations**

Miss Alekya, an ACCA student:

1. On 24 June 2023, during a remotely invigilated Management Accounting (MA) exam session
  - (a) Caused or permitted third parties to be present with her in the same room where she sat the exam during the exam session, contrary to Examination Regulation 20;
  - (b) Whispered or spoke out loud during the exam session or communicated or attempted to communicate with the third parties referred to in allegation 1 (a) above on a number of separate

occasions, contrary to Examination Regulation 16;

2. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Miss Alekya failed to co-operate with the investigation of this complaint, in that she did not respond to any or all of ACCA's correspondence sent on:
  - (a) 5 July 2023;
  - (b) 1 August 2023;
  - (c) 23 August 2023;
  - (d) 1 September 2023.
  
3. By reason of her conduct, Miss Alekya is:
  - a. Guilty of misconduct pursuant to bye-law 8(a)(i) or in the alternative,
  
  - b. Liable to disciplinary action pursuant to bye-law 8(a)(iii).

### **DECISION ON FACTS/ALLEGATION(S) AND REASONS**

10. Mr Jowett did not call any witnesses but relied on the documentary evidence and the video/audio recording. The Committee had viewed the video before the hearing and screen shots of critical points were included in the bundle.
  
11. Miss Alekya did not make any written submissions at any time in relation to the issues in this case except for the brief email dated 30 June 2023 (referred to above). This stated:

*'I received a call from you during the exam. But i unable to lift the call as i was seriously solving the problems. because of that exam stress, I didn' concentrate on camera also. So, I was not awaring of switching off of the camera for 5 minutes.*

*Sorry for the inconvenience and I didn't want to break the rules. If there were any rules turned, it was by accident because I was focused on Exam.*

12. It was not clear exactly what Miss Alekya meant. Possibly she believed that she had switched off the video and was explaining that. ProctorU's view of the matter was that when other people appeared in the video the proctor attempted to escalate the matter but the examination was terminated before that could be done. In any event, the Committee concluded that Miss Alekya's email was not referring to the issues in the allegation.

### **Allegation 1**

13. It was perfectly clear from the video that people other than Miss Alekya were present in the room where she sat the exam during the exam session. At about 01:49 (1 hour and 49 minutes into the recording) a woman came close to Miss Alekya and looked closely at the screen for a prolonged period. She and Miss Alekya exchanged words. The Committee was provided with a transcript of the conversation translated from the Telegu language. This showed that Miss Alekya addressed the woman as '*sister-in-law*'. A few minutes later a man came and looked at the screen. Miss Alekya addressed him as '*bro*'. The video and transcript showed that at 01:47:08 Miss Alekya had called out '*sister-in-law*' shortly before the woman appeared.
14. The Committee concluded that Miss Alekya had summoned the woman into the exam room. She clearly also permitted the woman and the man to remain there for several minutes at least. There was conversation between them, clear enough to be translated. These acts were breaches of exam regulations 16 and 20. The Committee found Allegation 1 proved in its entirety.

### **Allegation 2**

15. On 5 July 2024 ACCA wrote to notify Miss Alekya that a formal investigation had commenced and to ask various questions relevant to the investigation. The letter was attached to an email dated 5 July 2023 which said that it was attaching '*a letter regarding your Performance Management (PM) examination of 8 March 2023*'. The Committee carefully considered whether this could have misled Miss Alekya but decided that it could not have. She knew that her MA exam was the exam under consideration, as shown by her email of 30 June

2023. ACCA had evidence that Miss Alekya had opened the 5 July email on the day it was received and it was very unlikely that she would have failed to look at the attached letter, which was correct.

16. It was clear from ACCA's records that Miss Alekya did not reply to the 5 July letter, nor to reminders sent on 1 August, 23 August and 1 September 2023. The Committee found Allegation 2 proved in its entirety.

### **Allegation 3: misconduct and liability to disciplinary action**

17. The fact that Miss Alekya caused or allowed another person to be with her in the room throughout the time when she was taking an important ACCA examination and communicated with that person was not just a breach of the examination requirements, but a very serious breach. Although Mr Jowett was careful to say that ACCA did not allege cheating, it meant that she took the exam under different and more favourable conditions than other candidates. Any student in almost any context would know that such conduct was absolutely wrong. The Committee concluded that Miss Alekya was guilty of misconduct.
18. The failure to cooperate was an equally serious matter. One of the essential elements of professional regulation is that members and students must cooperate with their regulator. It is impossible to regulate them otherwise. Her complete failure to respond to any correspondence during the investigation showed a complete disregard of her professional obligations and the importance of ACCA's regulatory function.
19. The Committee concluded that Miss Alekya was guilty of misconduct in respect of Allegations 1 and 2. It did not need to consider the alternative, lesser, charge under Allegation 3(b).

### **SANCTION(S) AND REASONS**

20. The Committee considered what sanction, if any, to impose in the light of its findings, having regard to ACCA's Guidance for Disciplinary Sanctions (2024).

It first sought to identify mitigating and aggravating factors.

21. Miss Alekya had no previous disciplinary findings against her. That was capable of being a mitigating factor, although not a significant one in this case given that she had been an ACCA student for only a few months at the time of the exam. There were no other mitigating factors. In particular, Miss Alekya had not indicated any insight into the seriousness of what she had done or any remorse.
22. There were aggravating factors. In relation to Allegation 1 Miss Alekya had shown a complete disregard for the integrity of the exam process. She invited others into the exam room and spoke with them. She made no attempt to conceal their presence either on video or audio. This could be regarded as a blatant breach of the regulations or it could be that she did not regard the regulations as important, despite them being explained at the start of the hearing. This was also despite having been asked by the proctor before the exam to pan her camera round the room to demonstrate that she was alone. Either way, Miss Alekya had demonstrated herself as someone who could not be trusted to take exams or comply with ACCA's regulations.
23. In relation to Allegation 2, ACCA's Guidance at section F puts failure to cooperate with a disciplinary investigation in the 'very serious' category. In this case, the failure extended for the entire period of the investigation so was at the top end of the scale of seriousness. At any point she could have made an attempt to respond to ACCA's questions but did not do so.
24. The Committee was satisfied that the misconduct required a sanction. The Committee considered the sanctions of admonishment and reprimand but concluded that these would be wholly inadequate to mark the seriousness of Miss Alekya's failures. The Committee next considered the sanction of severe reprimand. The Guidance says that this can be applied '*in situations where the conduct is of a serious nature but there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public, and there is evidence of the individual's understanding and appreciation of the conduct found proved.*' This clearly did not apply to Miss Alekya's case where there was no indication that she had any appreciation of

the significance of complying with exam regulations or being professionally regulated. Most of the suggested factors were not satisfied either.

25. The Committee considered its power to retain a student on the register for a period but to prevent the student from taking exams for a period. It considered that this would not be sufficient. There was no evidence to show that she could be trusted to resume her student career in the future.
26. The next relevant sanction was removal from the student register. The Committee was satisfied that Miss Alekya's conduct was incompatible with remaining registered as a student of the ACCA and that this was the minimum sanction it could impose.

#### **COSTS AND REASONS**

27. Mr Jowett applied for costs totalling £6,137. The Committee was satisfied that the proceedings had been properly brought and that ACCA was entitled in principle to its costs.
28. Mr Jowett submitted, and the Committee accepted, that this type of case requires a lot of investigation time to analyse the video evidence in detail. The Committee was satisfied that the length of time spent during the investigation was reasonable. Mr Jowett also acknowledged that the estimate for the time to be spent at this hearing by him and by the Hearings Officer was too high. To allow for this the Committee reduced the costs figure to £5,800.
29. There was no information before the Committee about Miss Alekya's means so it was not possible to make a reduction on that basis.

#### **EFFECTIVE DATE OF ORDER**

30. Mr Jowett did not apply for an order of removal (if made) to take immediate effect and the Committee agreed that there was no significant risk to the public in this case. The order will take effect at the normal time, after the expiry of the appeal period.



## **ORDER**

31. The Committee ordered as follows:

- (a) Miss Sunkara Alekya shall be removed from the student register
- (b) Miss Sunkara Alekya shall make a contribution to ACCA's costs of £5,800.

**Mrs Carolyn Tetlow**  
**Chair**  
**3 September 2024**