

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Mr Hassaan Waseem
Heard on:	Wednesday, 11 September 2024
Location:	Remotely via Microsoft Teams
Committee:	Ms Ilana Tessler (Chair) Ms Wanda Rossiter (Accountant) Ms Rachel O'Connell (Lay)
Legal Adviser:	Ms Giovanna Palmiero (Legal Adviser)
Persons present and Capacity:	Mr Benjamin Jowett (ACCA Case Presenter) Miss Mary Okunowo (Hearings Officer)
Observers:	Mr Bill Matthews (Appointments Board)
Summary	Removed from the student register.
Costs:	£5,800.00

INTRODUCTIONS

1. The Disciplinary Committee ("the Committee") convened to hear allegations of misconduct against Mr Hassaan Waseem (Mr Waseem).
2. Mr Benjamin Jowett (Mr Jowett) presented the case on behalf of the ACCA.

3. Mr Waseem did not attend and was not represented.
4. The Committee had confirmed that it was not aware of any conflicts of interest in relation to the case.
5. In accordance with Regulation 11(1)(a) of the Chartered Certificate Accountants Complaints and Disciplinary Regulations 2014 (the Regulations), the hearing was conducted in public.
6. The hearing was conducted remotely via Microsoft Teams.
7. The Committee was provided with, and considered in advance, the following documents:
 - (i) A Report & Hearing Bundle with pages numbered 1-90;
 - (ii) A Memorandum & Agenda with pages numbered 1-2;
 - (iii) A Service Bundle numbered with pages numbered 1-23;
 - (iv) Cost Schedules provided to the Committee at the sanction stage.

PRELIMINARY APPLICATIONS

SERVICE OF PAPERS

8. The Committee was informed that Mr Waseem had been served with a notice of today's hearing, together with the necessary papers via electronic mail on 13 August 2024.
9. The Committee was satisfied that notice had been sent to Mr Waseem's registered email address in accordance with regulation 22 of the Complaints and Disciplinary Regulations 2014 as amended ("CDR"). The Committee noted that the email had been delivered successfully. CDR 22(8) stipulates that, when a notice has been sent by email, it is deemed to have been served on the day it was sent. Accordingly, the Committee was satisfied that Mr Waseem has

been given 28 days' notice with the necessary information required in accordance with CDR 10.

10. The Committee decided that Mr Waseem had been properly served with Notice of Proceedings.

PROCEEDING IN ABSENCE

11. The Committee noted a series of communications between ACCA and Mr Waseem. On 28 August 2024 ACCA emailed Mr Waseem to confirm his attendance at the hearing. The Committee had seen the delivery receipt of this.
12. On 04 September 2024 the hearings officer attempted to call Mr Waseem, twice on the telephone number registered with the ACCA. The call was not answered with no ability to leave a message. This was followed up by an email requesting confirmation of his attendance. This process was repeated on 10 September 2024. On this date the Teams link for the hearing was also sent.
13. The Committee considered that ACCA had taken reasonable steps to encourage Mr Waseem to attend the hearing. The Committee was satisfied that the emails had been sent to the email address on the ACCA's register and that there was a record of the emails having been delivered successfully. The Committee noted that Mr Waseem had been given sufficient notice of the hearing and notified that if he did not attend then the Committee could proceed in his absence. The Committee concluded, on the balance of probabilities, that Mr Waseem was aware of today's hearing and had voluntarily absented himself. He had disengaged with the process, after initially assisting with the investigation.
14. The Committee was also satisfied that taking the seriousness of the allegations into account, it was in the public interest to proceed. The Committee did not consider that any benefit would be derived in adjourning the hearing and no such application had been made.

ALLEGATIONS

Allegation 1

Between 01 and 06 March 2022, Mr Hassaan Waseem (Mr Waseem), an ACCA student, caused or permitted photographs of ACCA exam questions to be shared with another ACCA registered student,

Such conduct,

- a) Was contrary to Exam Regulations 10 and or 14,
- b) Was dishonest,
 - i. In that Mr Waseem intended to gain an unfair exam advantage by using exam questions to prepare for taking his ACCA exam;
 - ii. In that Mr Waseem failed to have any or sufficient regard to the clear and obvious risk that the sharing of photographs of exam questions with any other ACCA student (whether directly or indirectly) could provide them with an unfair advantage if they were intending to sit the same exam, or in the alternative,
- c) Demonstrates a failure to act with integrity, or in the alternative,
- d) Was reckless in,
 - i. In that Mr Waseem intended to gain an unfair exam advantage by using exam questions to prepare for taking his ACCA exam;
 - ii. Mr Waseem failed to have any or sufficient regard to the clear and obvious risk that the sharing of photographs of exam questions with any other ACCA student (whether directly or indirectly) could provide them with an unfair advantage if they were intending to sit the same exam.

Allegation 2

In light of the facts at allegation 1 above Mr Waseem is,

- a) Guilty of misconduct pursuant to bye-law 8(a)(i).
- b) Liable to disciplinary action pursuant to bye-law 8 (a) (iii) in respect of allegation 1 (a)

BRIEF BACKGROUND

- 16. Mr Waseem became an ACCA registered student on 14 July 2020. By virtue of his registered status with ACCA, Mr Waseem is bound by ACCA's Byelaws, Regulations, including the Exam Regulations and Guidance.
- 17. Since becoming an ACCA student, Mr Waseem has successfully attempted ACCA examinations including, an attempt on 09 September 2021 for ACCA's Corporate and Business Law - Global ("LW-GLO") exam which he successfully passed.
- 18. On 06 March 2022, an ACCA affiliate contacted ACCA to report that he had been sent photographs of ACCA exam questions. An investigation was carried out and the content of the photographs was analysed which enabled ACCA to find out which student and exam attempt the photographs were from. Further, as part of its evidence gathering, ACCA was able to obtain screenshots of the WhatsApp conversation which showed Mr Waseem's telephone number and the registration number was visible in some of the photographs.
- 19. ACCA concede that the registration number seen belongs to another ACCA student.
- 20. ACCA notified Mr Waseem of the investigation and sent him initial enquiries regarding the matter on 26 June 2023. Mr Waseem submitted a written response on 03 July 2023 regarding the matter involving him having "illegal photographs" and stated:

- “1) *I had pictures with me but I wasn't giving any exam at that time, I got the pictures from a group I had joined on a social media platform*
- 2) *I didn't distribute any photographs, I myself received it from somebody random in a group. I only shared it with a tutor for help purposes. I wasn't giving any exam at that time rather I myself was preparing for it.*
- 3) *I didn't give any advantage to any other student as the pictures were not sent to me privately*
- 4a) *I had possession of the picture as I previously said I got them from a random group I had joined on whatsapp.*
- 4b) *No one sent it to me personally, it was from a random guy/girl in the group.*
- 4c) *No I don't have pictures anymore as this was a long time ago*
- 4d) *I only shared it with a random tutor so that I could prepare for the paper when the time comes to get better marks*
- 4e) *I haven't helped anyone nor I will through cheating ever. I don't know who sent the picture or what his ACCA ID is.*
- 5) *The reason for not reporting to ACCA was because I didn't know if I had to as I was extremely new to ACCA and I didn't know about any rules and regulations in detail.*
- 6) *I don't have any photographs*
- 7) *I only used whatsapp for further help so that I could prepare better when I will give the exams.*
- 8) *No I have never received any unfair advantage in my ACCA exams.*
- 9) *I will read the exams rules and regulations in detail from further onwards.*
- 10) *I haven't shared the photos with anyone other than my tutor and this was a very long time ago where iml [sic] didn't know about the rules and regulations in detail at all. I will make sure I don't repeat this anymore and will prevent myself from sharing pictures with anyone. If I ever receive pictures like these in the future I will inform ACCA as soon as possible” (sic).*

21. Further enquiries were sent to Mr Waseem on 06 July 2023, regarding the source of the photographs, and his knowledge that they were real / live ACCA exam photographs. It was also noted that by March 2022, Mr Waseem had

attempted an ACCA exam in 2021 where he would have been provided a copy of the applicable ACCA exam regulations at the time.

22. Mr Waseem responded on the same day, 06 July 2023, stating:

"I never read the ACCA exam regulations whenever I was ready to give an exam and I do accept this as a mistake from my side. If I had read them before I would've not caused any issue.

This occurred on March 2022 which is more than a year from now and at that time I was giving foundation level exams and had joined groups which helped in foundation level exams. Currently I am left with 2 papers of Fundamental Level, If you would've contacted me 1 year ago regarding this issue I would've shared the group and the Screenshots with you but unfortunately I don't have access to the group anymore.

Thirdly, I knew the pattern of the F1,F2,F3 exams so when I was asked whether those images were real exam questions I said Yes they were and I was only trying to help myself prepare much better for the exam" (sic).

23. The affiliate who reported the matter to ACCA, Person A, confirmed that they did not know the person who contacted them regarding the questions, and they believed that this person had received the photographs from someone else as they were "forwarded" to them.

ACCA SUBMISSIONS

24. ACCA submits that the allegations referred to above are capable of proof by the documents in the evidence bundle attached to this report. In particular ACCA relies on the evidence of Person A showing the WhatsApp conversation between them and Mr Waseem. Also, Mr Waseem appears to accept that he shared the photographs with the aim of helping himself prepare for his exams and that he thought these to be real ACCA exam questions.
25. ACCA accepts that the photographs which were sent by Mr Waseem to an ACCA affiliate are not from his exam attempt, and that Mr Waseem sent photographs of ACCA exam content to an ACCA affiliate who was a tutor.

26. Save for the fact that Mr Waseem accepts he shared the photos in question with an ACCA affiliate, all other matters relied on by ACCA appear to be disputed.

Dishonesty

The case of *Ivey v Genting Casinos* [2017] UKSC 67 at para 74 since approved in *R v Barton and another* [2020] EWCA Crim 575 provided the following guidance on the meaning of dishonesty:

“When dishonesty is in question the fact-finding tribunal must first ascertain (subjectively) the actual state of the individual’s knowledge or belief as to the facts. The reasonableness or otherwise of his belief is a matter of evidence (often in practice determinative) going to whether he held the belief, but it is not an additional requirement that his belief must be reasonable; the question is whether it is genuinely held. When once his actual state of mind as to knowledge or belief as to facts is established, the question whether his conduct was honest or dishonest is to be determined by the fact-finder by applying the (objective) standards of ordinary decent people. There is no requirement that the defendant must appreciate that what he has done is, by those standards, dishonest.”

27. Mr Waseem has confirmed that he was aware the exam questions that he shared with his tutor were live ACCA exam questions and that he used them and shared them with the intention of preparing for his future ACCA exam and receive a “better mark”. He did not report having access to live ACCA questions when he became aware of them in the WhatsApp group but instead allegedly shared them with his tutor with a blatant disregard as to whether or not the live ACCA exam questions would be shared with other ACCA students who, in turn would gain an unfair advantage. His actions served to undermine the integrity of ACCA exams.
28. ACCA submits that the conduct set out at allegations 1 amounts to dishonesty on the basis that Mr Waseem knew that he was not permitted to share photographs of ACCA exam content and seek to gain any unfair advantage for himself (potentially in a future exam) or provide assistance to another person

or persons unknown as this could give them an unfair advantage. It is submitted that such conduct would be regarded as dishonest by the standards of ordinary decent people.

Integrity

In *Wingate and Evans v The Solicitors Regulation Authority* [2018] EWCA Civ 366, the Court of Appeal addressed what was required in a professional disciplinary context by the standard of integrity. At paras 95-97, Jackson LJ expressed the matter in a way that applied to regulated professions generally and said this:

“95. Let me now turn to integrity. As a matter of common parlance and as a matter of law, integrity is a broader concept than honesty...

96. Integrity is a more nebulous concept than honesty. Hence it is less easy to define, as a number of judges have noted.

97. In professional codes of conduct, the term “integrity” is a useful shorthand to express the higher standards which society expects from professional persons and which the professions expect from their own members. The underlying rationale is that the professions have a privileged and trusted role in society. In return they are required to live up to their own professional standards.”

29. ACCA submits that Mr Waseem’s conduct demonstrates a lack of integrity in that having come to be in possession of live ACCA exam content he chose to send these to another ACCA student/affiliate with a request for answers to the questions. ACCA students are aspiring accountancy professionals and there is an obligation on them to act with integrity and behave in a manner that respects the integrity of ACCA examinations.

30. It is submitted that Mr Waseem’s conduct demonstrates a lack of integrity in that he deliberately shared photographs of ACCA exam content with the aim of gaining an advantage in his exams.

31. In the alternative, Mr Waseem's conduct at allegation 1 was reckless in that the sharing of the photographs created a clear and obvious risk that they could be seen by other entrants of the same exam in order to obtain an unfair advantage.

Recklessness

Judicial guidance for the meaning of recklessness has been given in the case of *R v G* [2003] UKHL 50 per Lord Bingham of Cornhill, para 41.

"A person acts recklessly within the meaning of section 1 of the Criminal Damage Act 1971 with respect to —

- (i) a circumstance when he is aware of a risk that it exists or will exist;*
- (ii) a result when he is aware of a risk that it will occur; and it is, in the circumstances known to him, unreasonable to take the risk."*

32. ACCA submits in the alternative that, Mr Waseem acted recklessly in paying no or insufficient regard to the obvious risk that the sharing of photographs of exam questions with any other person (whether directly or indirectly) could provide them if they were an ACCA student. This would provide an unfair advantage if they were intending to sit the same exam.

Misconduct

In order for Mr Waseem's conduct to amount to a breach of bye-law 8(a)(i), it must be found to amount to misconduct. Bye-law 8(a)(i), 8(c), 8(d) refer to and partially define misconduct.

33. Bye-law 8(c) states that "for the purposes of bye-law 8(a), misconduct includes (but is not confined to) any act or omission which brings, or is likely to bring, discredit to the individual or relevant firm or to the Association or to the accountancy profession".
34. Bye-law 8(d) provides that when assessing the conduct in question, regard may be had to the following:

- “(i) whether an act or omission, which of itself may not amount to misconduct, has taken place on more than one occasion, such that together the acts or omissions may amount to misconduct;*
- (ii) whether the acts or omissions have amounted to or involved dishonesty on the part of the individual or relevant firm in question;*
- (iii) the nature, extent or degree of a breach of any code of practice, ethical or technical, adopted by the Council, and to any regulation affecting members, relevant firms or registered students laid down or approved by Council.”*
35. In *Roylance v General Medical Council* [2001] 1 AC 311, at para. 38, the court held that: *“...the meaning of this term is of general effect, involving some act or omission which falls short of what would be proper in the circumstances. The standard of propriety in any given case may often be found by reference to the rules and standards ordinarily required to be followed by a practitioner in the particular circumstances.”*
36. For a Committee to conclude that the facts found proved amount to misconduct, the Committee must be satisfied that the misconduct is serious. Misconduct is a matter for the Disciplinary Committee’s professional judgment.
37. ACCA submits that if the facts set out at allegation 1 are found proved, Mr Waseem has acted in a manner which brings discredit to himself, ACCA and to the accountancy profession. Accordingly, Mr Waseem’s conduct amounts to misconduct pursuant to bye-law 8(a)(i).

MR WASEEM’S SUBMISSIONS

38. Whilst Mr Waseem did not attend the hearing, the Committee noted that he had communicated with ACCA as part of the investigation. In an email dated 02 October 2023 from Mr Waseem to ACCA, he stated:

“Dear ACCA Board,

I trust this letter finds you well. I am composing to earnestly apologize for my later offense amid the ACCA exam. I profoundly lament my activities and take full obligation for sharing answers with others.

I get it that my behavior not as it were abuses the code of conduct set by ACCA but moreover undermines the judgment and decency of the examination handle. I completely recognize the reality of my activities and the negative affect it can have on the notoriety of ACCA and the believe put in its certification.

I need to guarantee you that this occurrence was an separated pass in judgment and does not reflect my genuine character or commitment to moral behavior. I profoundly lament my activities and the hurt it may have caused to the astuteness of the examination framework.

I get it the results of my wrongdoing and I am completely arranged to acknowledge any disciplinary activities that the ACCA Board considers suitable. I am willing to participate completely with any examination and take any fundamental steps to amend the circumstance.

I earnestly apologize to the ACCA Board, my fellow candidates, and the whole ACCA community for my activities. I have learned a profitable lesson from this involvement and I commit to maintaining the most noteworthy measures of keenness and polished skill going forward.

Once once more, I profoundly apologize for my unfortunate behavior and any hurt it may have caused. I am truly sorry for my activities and I trust that you simply can discover it in your heart to supply me with an opportunity to memorize from this botch and illustrate my commitment to moral behavior.

Yours truly,

Hassaan Waseem”(sic)

DECISION ON FACTS AND REASONS

39. The Committee took into account ACCA's written representations which were supplemented by Mr Jowett orally. The Committee took into account written responses from Mr Waseem as part of the investigation. The Committee considered legal advice from the Legal Adviser, which it accepted.

40. The Committee bore in mind that the burden of proving an allegation rest on ACCA and the standard to be applied is proof on the balance of probabilities.
41. The Committee firstly considered Allegation 1(a). Allegation 1 made reference to the fact that Mr Waseem has shared photographs of ACCA exam questions with “another ACCA registered student”. In their statement Person A referred to themselves as an ACCA affiliate. The Committee were concerned as to the status of an affiliate, and whether this status is reconcilable with the term “student”, as mentioned in the allegation.
42. Reference was made to The Chartered Certified Accounts Membership Regulations 2019 at regulation 2(1) which confirmed that the definition of “ACCA student means a registered student who is undertaking the ACCA Qualification examinations”, and “affiliate means a registered student who has passed or obtained exemptions from the ACCA Qualification examinations but has not progressed to membership”. The Committee concluded that the terms student and affiliate were synonymous.
43. The Committee in determining the facts had consideration to the emails that Mr Waseem sent to ACCA during the course of the investigation. On the 03 July 2023 Mr Waseem stated: “4d) I only shared it with a random tutor so that I could prepare for the paper when the time comes to get better marks.” It was clear that Mr Waseem accepts that he was in possession of the 14 photographs of the exam and also had sent them to another person, Person A.
44. Person A confirms that they received the 14 photographs of the exam contents from Mr Waseem, a person whom they do not know. Person A confirmed that they are not a tutor but is someone who is the administrator of a Facebook group called ACCA World and is often contacted for assistance regarding the ACCA exam process.
45. It is clear that Mr Waseem accepts that he has clearly breached Exam Regulations 10 and 14, as he accepts being in possession of the exam photos and sending them to another student. The fact that Mr Waseem states he was not aware of these rules, does not mitigate the behaviour. The Committee was

satisfied that Mr Waseem must have known what ACCA's exam rules and regulations were. They are widely published and are available in different languages. The guidance was also provided to Mr Waseem prior to his previous examinations and when he initially submitted his application for membership.

46. The Committee therefore found Allegation 1(a), on the balance of probabilities, proved.
47. The Committee then considered Allegation 1(b)(i) and (ii).
48. The Committee, firstly in relation to 1b(i), had to consider if Mr Waseem intended to gain an unfair exam advantage by using exam questions to prepare for taking his ACCA exam. It was clear that the exam questions Mr Waseem sent to Person A, were of an exam that Mr Waseem had previously taken and passed. The Committee had heard from Mr Jowett that the name of the exam had changed since Mr Waseem sat it, and this could have caused some confusion.
49. The Committee questioned what was meant by an "unfair advantage". It was clear that these photographs were of live exam questions, which could have placed a student in an advantageous position and assist in passing the exam. Mr Waseem knew these images were from an ACCA exam, and by trying to ascertain the answers would give him a clear advantage over other students. This would clearly have been viewed as unfair to other students who would not be in the same position.
50. The Committee secondly asked itself if Mr Waseem failed to have any or sufficient regard to the clear and obvious risk that the sharing of photographs of exam questions with any other ACCA student (whether directly or indirectly) could provide them with an unfair advantage if they were intending to sit the same exam". Mr Waseem in his own account stated that he sent the exam photos to a "tutor". Person A stated that they are not a "tutor" but "*admin of a Facebook group called ACCA World. Students, affiliates and other individuals often contact me about topics, mock exam papers, exemptions process, training requirements at ACCA / ICAEW.*" Person A also confirmed that they do not know Mr Waseem. By sending 14 exam photographs to an unknown

person, it is clear that an objective bystander would consider that Mr Waseem's actions would create a real potential risk that some other person could gain an unfair advantage in passing professional exams.

51. The Committee then considered on the facts that they had found proved, whether Mr Waseem acted dishonestly in light of the test for dishonesty, as set out in the case of *Ivey v Genting Casinos (UK) Ltd t/a Crockfords* [2017] UKSC 67. It had to consider:

“his actual state of mind as to knowledge or belief as to facts is established, the question whether his conduct was honest or dishonest is to be determined by the fact-finder by applying the (objective) standards of ordinary decent people.”

52. The Committee first had to ask itself on Mr Waseem's subjective view of the acts and whether he believed his actions were dishonest. Mr Waseem indicated that he was unaware of the exam rules and regulations. His explanation for his actions were that he wanted to do better in his exam. It was clear that Mr Waseem had undertaken other ACCA exams and was likely aware of the importance of upholding the integrity of online examinations.
53. The Committee noted that when Mr Waseem was confronted by Person A regarding the taking on the photos of the exam, Mr Waseem initially suggested that he had taken the photographs of the exam, but when Person A pointed out this was unprofessional and unethical, Mr Waseem stated that he got them from somewhere else. It is clear from later correspondence that Mr Waseem was aware that he should not have been in possession of these exam photographs.
54. The Committee then went on to consider the objective part of the test, and would the facts found, amount to dishonesty by the *standards of ordinary decent people*. It is clear that being in possession of exam questions, which were still in use, and sending them to an unknown person in order to gain the answers, would clearly be viewed as dishonest by the standards of ordinary decent people.
55. The Committee therefore found Allegation 1(b)(i) and (ii) on the balance of

probabilities, proved.

56. The Committee having found Allegations 1(a), 1(b)(i) and (ii) proved, it was not necessary for the Committee to consider Allegations 1(c) or (d)(i)(ii), which were alleged in the alternative.
57. Having found the facts proved in Allegations 1(a), 1(b)(i) (ii), the Committee then considered whether they amounted to misconduct. The Committee reminded itself of the case of *Roylance v General Medical Council* [2001] 1 AC 311, in which it was decided that 'the meaning of [misconduct] is of general effect, involving some act or omission which falls short of what would be proper in the circumstances. The standard of propriety in any given case may often be found by reference to the rules and standards ordinarily required to be followed by a practitioner in the particular circumstances.
58. The Committee found that Mr Waseem's dishonest behaviour demonstrated a complete disregard for ACCA's student exam rules. Such behaviour seriously undermines the integrity of the examination process and the standing of ACCA. It brings discredit upon Mr Waseem, the profession and ACCA. The Committee considered this behaviour to be very serious and the Committee was in no doubt that it amounted to misconduct.
59. The Committee therefore found that the matters set out in allegation 1(a), 1(b)(i)(ii) amounted to misconduct. In respect of allegation 2(b) the Committee found that Mr Waseem was liable to disciplinary action in respect of allegation 1(a).

SANCTIONS AND REASONS

60. In reaching its decision on sanction, the Committee considered the oral submissions made by Mr Jowett on behalf of ACCA. Mr Jowett confirmed that there was no disciplinary record for Mr Waseem prior to this hearing. However, the findings in relation to the allegations today involved dishonesty. This conduct undermines the credibility of the examination process and reputation of ACCA.

61. Mr Jowett made no submission as to the actual sanction but referred to the Guidance on Sanction and in particular the summary of the general principles. He commented on potential mitigating and aggravating features of the case, referring to Mr Waseem having had no other known disciplinary findings, having initially assisted with the investigation.
62. In relation to the effective date of the order, Mr Jowett stated that this was only relevant if the Committee decides that Mr Waseem should be removed from the student register. If it is in the interest of the public the Committee can direct that such an order have an immediate effect. The Committee may be concerned that the regulatory risk is not especially high as he is not a member yet and ACCA did not deem it necessary for an interim order, and there seemed to be no immediate concerns regarding public protection. However, this was a decision for the Committee on its own assessment.
63. The Committee accepted the advice of the Legal Adviser who referred it to ACCA's Guidance for Disciplinary Sanctions (GDS). In considering what sanction, if any, to impose, the Committee bore in mind the principle of proportionality and the need to balance the public interest against Mr Waseem's own interests.
64. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA and had in mind the fact that the purpose of sanctions was not to punish Mr Waseem but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction must be proportionate.
65. When considering the appropriate sanction, the Committee considered the aggravating and mitigating features of the case.
66. The Committee considered the misconduct involved the following aggravating features:
 - This was a deliberate act;

- Serious risk to the reputation of ACCA and professional standards, thereby undermining public confidence in ACCA's Professional membership.
67. The Committee considered the misconduct involved the following mitigating features:
- The absence of any previous disciplinary history with ACCA;
 - Some evidence of developing insight into his actions;
 - Initial cooperation with ACCA's investigation early on;
 - Expressions of apology were made to ACCA.
68. The Committee did not think it appropriate, or in the public interest, to take no further action in a case where a student member was found to be dishonest. There is clearly a potential for an adverse effect on the public confidence if no action were to be taken.
69. In respect of an Admonishment, the Committee considered that Mr Waseem has shown some insight into his actions and expressed an apology. This was an isolated incident but there was a deliberate act. The Guidance indicates that such behaviour is very serious and does not reflect the finding of dishonesty.
70. Taking into account the guidance in the GDS, the Committee decided that an admonishment would not adequately mark the seriousness of the misconduct.
71. The Committee went on to consider whether a reprimand was the correct sanction. The guidance indicates that a reprimand would be appropriate in cases which were minor in nature, with no risk of repetition, and evidence of understanding and insight. The Committee felt that in the circumstance of this particular incident, the facts did not warrant such a sanction. Mr Waseem was aware of his actions, and the conduct was a deliberate action by himself which was dishonest and in breach of exam rules.

72. The Committee then considered whether a severe reprimand would adequately reflect the seriousness of the case. The guidance indicates that a severe reprimand would usually be applied in situations where the conduct is of a serious nature but where there are 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. Whilst Mr Waseem, in his correspondence, does demonstrate some insight, and expressed an apology, this does not address the serious nature of the conduct.
73. The Committee considered that a severe reprimand would not adequately reflect the seriousness of Mr Waseem's behaviour. Whilst it was difficult to say that there is no further risk due to this being an isolated incident, there was only developing understanding of the impact of his conduct. There is no evidence of rehabilitation and no testimonials. This misconduct was deliberate and dishonest, and not a reckless act.
74. The Committee considered the ACCA guidance on the approach to be taken for dishonesty cases, which is regarded as a particularly serious matter because it undermines trust and confidence in the profession and the qualification process. The guidance also states that the public is entitled to expect a high degree of probity from a professional who has undertaken to abide by a code of ethics. The reputation of ACCA and the accountancy profession is built upon the public being able to rely on a member or student to act honestly.
75. The Committee considered that behaviour involved a number of features referenced in ACCA's guidance in relation to removal from student membership. The acts of Mr Wasseem would have an adverse impact on the public and represented a serious departure from professional standards. The Committee also considered that there was nothing exceptional in Mr Waseem's case that would allow it to consider a lesser sanction than removal from student registration. Mr Waseem's dishonest conduct is fundamentally incompatible with his continued registration. The students' interests are subordinate to the public interest. The Committee concluded that the only appropriate and proportionate sanction was removal from the student register.

76. The Committee also concluded that removal from the student Register should not be immediate under Regulation 20(1)(b).
77. The Committee noted that the default period of exclusion is 12 months. The Committee decided not to extend this period, given the mechanisms in place at ACCA for readmission.

EFFECTIVE DATE OF ORDER

78. The Committee noted that ACCA have not made an application for an immediate order. ACCA submitted that the risk to the public is not sufficiently high to make an order.
79. The Committee also concluded that the removal as a student member from the Register should not be immediate under Regulation 20(1)(b). Therefore, it should be imposed at the expiry of the appeal period.

COSTS AND REASONS

80. ACCA submitted a schedule of costs and applied for costs against Mr Waseem in the sum of £6,482.56. Mr Jowett went through this costs schedule and confirmed that there was a slight overestimate of the time required for the hearing and the costs applied for required adjustment.
81. The member has not submitted documents relating to their financial position for the Committee to consider
82. The Committee have not received any documentary evidence as to the student's financial circumstances, and having considered ACCA's guidance as to costs, accordingly, has inferred that the student is able to meet the costs as assessed by the Committee. Accordingly, the Committee has decided it would be reasonable and proportionate to award ACCA costs in the sum of £5,800.00 to reflect the shorter hearing duration.

Ms Ilana Tessler
Chair
11 September 2024