

HEARING

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

In the matter of: **Miss Damila Mootien**

Heard on: **Friday, 12 December 2025**

Location: **Remotely via Microsoft Teams**

Committee: **Mr Tom Hayhoe (Chair)**
Mr Trevor Faulkner (Accountant)
Ms Samantha Lipkowsak (Lay)

Legal Advisor: **Ms Melissa Coutino**

**Persons present
and capacity:** **Mr Mazharul Mustafa (ACCA Case Presenter)**
Miss Sofia Tumburi (ACCA Hearings Officer)

Summary: **Allegations 1 & 2(a) were found proved**

Sanction: **Exclusion from membership of ACCA at the end of the
appeal period**

Costs: **£5400.00**

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PRELIMINARY APPLICATIONS

SERVICE OF PAPERS

1. The Committee had considered the following documents: a Report and Evidence Bundle, an incomplete Case Management Form, and a Service Bundle. The Committee had listened carefully to the submissions made on behalf of ACCA and also considered legal advice, which it had accepted.
2. The Committee had read the correspondence letter sent from ACCA by email to Miss Mootien. It had noted multiple emails sent to her with the necessary link and password to enable her to gain access to the letter and the documents relating to this hearing.
3. The Committee was satisfied that such emails had been sent to Miss Mootien's registered email address in accordance with Regulation 22 of the Complaints and Disciplinary Regulations 2014 as amended ("CDR"). The Committee had noted that the emails had been delivered successfully. CDR22(8) stipulated that, when a notice has been sent by email, it is deemed to have been served on the day it was sent.
4. The emails and the documents to which Miss Mootien had access also contained the necessary information in accordance with CDR10.
5. Consequently, the Committee decided that Miss Mootien had been properly served with Notice of Hearing.

PROCEEDING IN ABSENCE

6. Miss Mootien failed to respond to any of the material correspondence in connection with this case.
7. On 14 November 2025 Miss Mootien was emailed a Notice of Hearing, confirming the date and time of the hearing and indicating that it would be held virtually. She was provided with information about attendance, engagement, adjournment and asked to respond promptly and provide any relevant information. She did not. The email address was the registered email held for

Miss Mootien on ACCA's database. The email also provided access to all the relevant documents, with a separate email detailing a password to allow access. A delivery message confirming delivery has been produced. A further email was sent on the 21 November 2025 without a response being forthcoming.

8. ACCA sent multiple emails to Miss Mootien and used the telephone number she had registered with ACCA. Contact was further attempted on 28 November 2025, 04, 09 and 11 December 2025. ACCA confirmed their attempt to contact her by telephone, on 04 and 09 December 2025, again reminding her of the hearing, and of her ability to join by telephone or video. Miss Mootien was also asked to confirm whether, if she did not attend, she was content for the hearing to proceed in her absence. No attempts at contact prompted any response.
9. Finally, on 11 December 2025, ACCA sent an email to Miss Mootien reminding her of the hearing today and providing a link enabling her to join the hearing via Microsoft Teams.
10. The Committee considered that ACCA had done everything reasonably possible to enable Miss Mootien to attend the hearing. The Committee was satisfied that the emails had been sent to the address on ACCA's register and there was a record of the emails having been delivered successfully. Further, the handshake sign which is generated automatically when delivered emails are opened was apparent in respect of three emails previously sent to Miss Mootien's email address.
11. The Committee also took account of Miss Mootien's failure to respond to any earlier correspondence as particularised in Allegation 1 below.
12. The Committee concluded, on the balance of probabilities, that Miss Mootien was aware of today's hearing, which she could have joined by telephone or video link but had voluntarily absented herself. While the Committee did consider that there might be detriment to Miss Mootien in not engaging, it was of the opinion that she had been provided with the opportunity to engage and failed to take advantage of it.

13. The Committee was also satisfied that, taking account of the seriousness of the allegations, it was in the public interest to proceed. The Committee did not consider that any benefit would be derived in adjourning the hearing as no such application had been made. Accordingly, given the history of non-engagement it seemed unlikely that an adjournment would secure her attendance on a future occasion.
14. Finally, the Committee considered that it was able to reach proper findings of fact on the written evidence presented to it by ACCA.
15. The Committee ordered that the hearing should proceed in the absence of Miss Mootien.

ALLEGATIONS

Allegation 1

Damila Mootien, an ACCA fellow, failed to co-operate with the investigation of a complaint, contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), in that she did not respond to any or all of ACCA's correspondence dated:

- a) 12 February 2024;
- b) 27 February 2024;
- c) 12 March 2024.

Allegation 2

By reason of her conduct in respect of the matters set out at allegation 1 above, Miss Damila Mootien, 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)

CASE BACKGROUND, ACCA INVESTIGATION AND ACCA SUBMISSIONS

16. Miss Mootien became an ACCA member on 29 August 2014, and an ACCA fellow on 29 August 2019. By virtue of her registered status with ACCA, Miss Mootien is bound by ACCA's Bye-laws and Regulations.
17. On 22 December 2022, ACCA received an anonymous referral stating that:

"Dear Sir,

Note that ACCA member named Damila Mootien were recently sanctioned by the CSSF (regulator in Luxembourg) and IRE for copying during the exams held in the covid period. Their exam copies bore the same answers. Auditors consider fraud risk in their work and this is considered as very serious. You can liaise with the CSSF for more information".

18. Following this referral, a complaint investigation was opened against Miss Mootien. Despite contacting the CSSF and IRE, ACCA was not able to verify the claims made in the anonymous referral.
19. On 12 February 2024, ACCA formally notified Miss Mootien regarding the investigation via email to her registered email address. The letter requested Miss Mootien's response to the following:
 1. *"Please confirm whether or not you have been subject to any disciplinary action or finding in connection with any cheating or academic misconduct.*
 2. *Further to question 1 above, please provide further details and copy of any decision or order.*
 3. *Please confirm whether you have been subject to any disciplinary action, order or finding by the Institute of Statutory Auditors – Luxembourg and/or the CSSF 'Commission de Surveillance Du Secteur'?*
 4. *Please provide details and/or copy of any decision or order from the CSSF and/or the Institute of Statutory Auditors – Luxembourg."*
20. A follow up email was sent via Outlook regarding this correspondence. ACCA received no response from Miss Mootien, although the case management

system showed that the email had been delivered and opened on the same day.

21. A chaser email was sent to Miss Mootien's registered email address on 27 February 2024, along with a follow up email via Outlook. This email set out a reminder of the duty to co-operate in accordance with Complaint and Disciplinary Regulation ("CDR") 3(1) and that a failure to do so could result in disciplinary action. ACCA received no response from Miss Mootien, although the case management system showed that the email of 27 February 2024, had been delivered and opened on the same day.
22. A further chaser email and final reminder was sent to Miss Mootien's registered email address on 12 March 2024, along with a follow up email via Outlook. This email set out a reminder of the duty to co-operate in accordance with CDR 3(1). It stated that allegations for failure to co-operate would be raised against her if she failed to respond to the correspondence.
23. ACCA received no response from Miss Mootien, however the case management system showed the email of 12 March 2024, had been delivered and was opened on 16 March 2024.
24. Additionally, telephone calls were made to Miss Mootien's registered telephone number on 27 February and 12 March 2024. The calls connected and rang but were not answered and there was no voicemail facility.

SUBMISSIONS

25. ACCA submits that Miss Mootien was given ample opportunities to provide her response and engage with the investigation. Her failure to reply to ACCA's correspondence regarding the investigation is evidence of a failure to cooperate.
26. It is further submitted that as a result of Miss Mootien not engaging and cooperating with the investigation, ACCA was not able to fully investigate allegations that Miss Mootien had cheated in exam(s) held during the covid period and/or that she was subsequently sanctioned by accountancy regulators in Luxembourg. Alternatively, in the absence of any response from Miss

Mootien, ACCA was unable to satisfy itself that such allegations were unfounded and take steps to close the investigation.

27. Mr Mustafa, on behalf of ACCA, took the Committee through the documentary evidence of attempted contact by ACCA with Miss Mootien. There was evidence of the multiple attempts to contact with Miss Mootien by email but no evidence that she had responded at all.

DECISION ON FACTS, ALLEGATIONS AND REASONS

28. In reaching its decisions with regard to the allegations, the Committee had considered documentary evidence, listened carefully to the submissions made by Mr Mustafa and also considered legal advice, which it had accepted.

Allegation 1

29. Allegation 1 concerns the conduct on the part of Miss Mootien in not responding to ACCA's investigation, despite multiple attempts to contact her.
30. There is evidence that ACCA emailed Miss Mootien on the following dates in respect of investigation into her complaint:
 - a) 12 February 2024;
 - b) 27 February 2024;
 - c) 12 March 2024.
31. The emails to Miss Mootien clearly set out the complaint and requested that she respond to a number of questions promptly.
32. The correspondence also referred to Complaints and Disciplinary Regulation 3(1) informing her obligation to cooperate with the investigation by responding to the questions promptly.
33. This email was sent to the email address Miss Mootien had registered with ACCA and which was the email address on the register on the day the email was sent.

34. The Committee noted that ACCA, based on evidence from its case management system iCasework, had found that the emails had been delivered. The Committee found, on the balance of probabilities, that the email had been received by Miss Mootien and that she failed to respond.
35. The emails were sent through ACCA's Case management system. On this system, ACCA stated, and the Committee found, that a 'clasped hand' icon appears next to an email if that email has been opened. The date and time the email was opened is revealed by hovering the mouse cursor over the icon. Having considered a screenshot taken of the case management system relating to the encrypted emails, the Committee found, on the balance of probabilities, that the emails had been opened. The Committee also found, on the balance of probabilities, that the email had been opened by Miss Mootien
36. Multiple attempts by ACCA to email Miss Mootien reminding her of her duty to cooperate occurred. She was warned that, if she did not respond, her failure to cooperate may form a separate allegation against her.
37. Miss Mootien failed to respond to ACCA's emails. All three emails had been delivered successfully, and the Committee had found from the evidence provided that at least two of the emails had been opened.
38. On this basis, the Committee found that she had failed to cooperate with ACCA's Investigating Officer. Consequently, the Committee found Allegations 1(a), (b) and (c) proved.

Allegation 2(a)

39. Taking account of its findings, that Miss Mootien had deliberately failed to cooperate with her regulator in investigating a report of wrongdoing, the Committee was satisfied that she was guilty of misconduct. Such conduct fell far below the standards expected of an accountant and member of ACCA and could properly be described as deplorable. In the Committee's judgement, it brought discredit to Miss Mootien, the Association and the accountancy profession.

40. The Committee had found that, despite ACCA providing a number of reminders of her obligation to cooperate and warnings of potential consequences of her failure to do so, Miss Mootien had failed to cooperate with ACCA and to respond to correspondence.
41. The Committee had taken into consideration that the emails sent contained straightforward questions which Miss Mootien was required to answer, and were designed to encourage her to provide the information requested in the first email to enable ACCA to continue with its investigation.
42. The need for members to engage and cooperate with their regulator was fundamental. A failure by members to do so meant that ACCA's ability to regulate its members in order to: ensure proper standards of conduct; protect the public, and maintain its reputation, was seriously compromised.
43. The Committee found that the failure of Miss Mootien to cooperate with her regulator also amounted to misconduct in that such failure brought discredit to herself, ACCA and the accountancy profession.
44. The Committee found Allegation 2(a) proved.

Allegation 2(b)

45. On the basis that this allegation was pleaded in the alternative to Allegation 2(a), the Committee made no finding in respect of it.

SANCTION AND REASONS

46. The Committee considered what sanction, if any, to impose taking into account all it had read in the bundle of documents, ACCA's Guidance for Disciplinary Sanctions, and the principle of proportionality. It had listened to submissions made on behalf of ACCA and to legal advice from the Legal Adviser, which it accepted.
47. The Committee considered the available sanctions in increasing order of severity, having decided that it was not appropriate to conclude the case with no order.

48. The Committee was mindful of the fact that its role was not to be punitive and that the purpose of any sanction was to protect members of the public, maintain public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance.
49. The Committee considered whether any mitigating or aggravating factors featured in this case.
50. The Committee accepted that there were no previous findings against Miss Mootien. There was no evidence of any other mitigating factors in this case, personal or otherwise. The Committee had not heard from Miss Mootien nor had it received any references or testimonials.
51. The Committee also took account of the failure to co-operate with her regulator by failing to respond to correspondence regarding a very serious set of allegations.
52. The Committee noted that, in failing to engage with the process, Miss Mootien had shown neither insight nor remorse.
53. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
54. The Committee then considered whether a severe reprimand would be an appropriate sanction. Again, taking account of the seriousness of its findings, the Committee did not consider that a severe reprimand would be sufficient or proportionate, given a lack of insight and acceptance of wrongdoing.
55. In the Committee's judgement, Miss Mootien's overall conduct was fundamentally incompatible with being a fellow member of ACCA and risked undermining the integrity of ACCA membership and regulation. The Committee adopted the Guidance which stated that the reputation of ACCA and the accountancy profession was built upon the public being able to rely on a member to do the right thing in difficult circumstances. It noted this was a cornerstone of the public value which an accountant brings.

56. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to exclude Miss Mootien as a member of ACCA but could find none.
57. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Miss Mootien shall be excluded from membership of ACCA.

COSTS AND REASONS

58. The Committee had been provided with a Simple Costs Schedule (page 1) and a Detailed Costs Schedule (pages 1 and 2). It had taken account of the document entitled Guidance for Costs Orders 2023.
59. The Committee concluded that ACCA was entitled to be awarded costs against Miss Mootien, all allegations having been found proved. The amount of costs for which ACCA originally applied has been reduced. At the hearing, Mr Mustafa stated that the time estimates for the Case Presenter and Hearings Officer had been based on a full day's hearing. He invited the Committee to consider whether the costs should be reduced given the efficient progress of the case today. The Committee agreed and concluded that an amount equivalent to the cost of three hours for both the Case Presenter and the Hearings Officer should be deducted. Subject to those points, the Committee did not consider that the costs incurred were unreasonable.
60. Miss Mootien had failed to provide the Committee with details of her means and had chosen not to engage with the proceedings, failing to respond substantively to any previous correspondence. However, the Notice of Hearing had made it clear that, if ACCA proved any or all of the allegations, it would be applying for costs and that she should provide details of her means if she wished to suggest that she was not in a position to pay all or any of the costs claimed. In the absence of such information, the Committee approached the matter on the basis that Miss Mootien was in a position to pay any amount of costs it was prepared to award.
61. In all the circumstances, the Committee exercised its discretion when determining the amount Miss Mootien should be expected to pay. Taking

account of what had been said by Mr Mustafa, and its own assessment of the impact of the hearing taking less time than estimated, the Committee considered that it was reasonable and proportionate to award ACCA costs in the reduced amount of £5,400.00

EFFECTIVE DATE OF ORDER

62. Taking into account all the circumstances, the Committee decided that it was not necessary, or in the interests of the public, for this order to take immediate effect.
63. In reaching its decision, the Committee took account of the fact that Miss Mootien did not have a practising certificate.
64. Therefore, the Committee concluded that it was not necessary for the order to take effect before the expiry of the period of appeal.

Mr Tom Hayhoe
Chair
12 December 2025