

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Mr Sufyan Ahmed
Heard on:	Friday, 24 January 2025
Location:	Held Remotely by Microsoft Teams
Committee:	Mr Tom Hayhoe (Chair) Ms Nimra Syeda (Accountant) Mr Roger Woods (Lay)
Legal Adviser:	Ms Tope Adeyemi
Persons present and capacity:	Mr Sufyan Ahmed (Student Member) Mr Leonard Wigg (Case Presenter on behalf of ACCA) Miss Nicole Boateng (Hearings Officer)
Observers:	Mr Sundip Meghani (ACCA Senior Investigator)
Summary:	Removal from the student register
Costs:	£300

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INTRODUCTION

1. The Disciplinary Committee (“the Committee”) met to hear allegations against Mr Sufyan Ahmed (“Mr Ahmed”). Mr Ahmed was present and unrepresented. ACCA was represented by Mr Leonard Wigg. The papers before the Committee consisted of a Main Bundle numbered 1 – 69.

PRELIMINARY MATTERS

Application for the hearing to be heard in private

2. Mr Ahmed requested that the hearing be heard in private. He explained that in his view the matter did not affect the public and he stressed that he had taken steps to withdraw the certificate that formed the subject matter of the concern. The application was opposed by ACCA who submitted that insufficient reasons had been given for the hearing to be heard in private.
3. The Legal Adviser referred the Committee to Regulation 11(1)(a) of the Chartered Certified Accountants’ Complaints and Disciplinary Regulations 2014, as amended (‘the Regulations’) which provides that hearings shall be conducted in public unless the Committee is satisfied that the particular circumstances of the case outweigh the public interest in holding the hearing in public, which may include but is not limited to, prejudice to any of the parties.
4. Following deliberations, the Committee determined that the hearing should be heard in public. It did not consider that the particular circumstances set out by Mr Ahmed outweighed the public interest in hearings being heard in public.

BACKGROUND

5. Mr Ahmed registered as a student with ACCA in 2017. On 13 November 2023, he submitted an ACCA Strategic Professional Certificate (“the Certificate”) dated September 2019 to the British Council (“the Council”) for verification. The Council passed the document to ACCA who went on to determine it to be fake.

6. ACCA contacted Mr Ahmed to enquire about the certificate. On 9 April 2024, Mr Ahmed responded to ACCA admitting the Certificate was false and apologising for his “*misconduct*”. Mr Ahmed highlighted that he had asked the British Council to stop the verification process before it had been concluded, and that he had asked for a refund of his application fee.
7. Mr Ahmed was further asked by ACCA’s Investigating Officer how he had obtained the false certificate. On 16 April 2024, Mr Ahmed responded to ACCA admitting he had created the false Certificate “*with the help of pdf editor*”. Mr Ahmed went on to admit wrongdoing and again expressed remorse for his actions apologising for his “*lapse in judgement*”.

ALLEGATIONS

8. Mr Ahmed faces the following allegations:

Mr Sufyan Ahmed, an ACCA student:

1. On 13 November 2023, Mr Sufyan Ahmed submitted or caused to be submitted to the British Council for attestation, a false ACCA Strategic Professional Certificate (the Certificate) dated September 2019.
 - a. Mr Ahmed’s conduct was dishonest in that he knew the Certificate was false because he created it himself and/or he knew that he had not completed the requisite Strategic Professional examinations to be granted such a certificate by ACCA; or in the alternative:
 - b. Mr Ahmed’s conduct demonstrates a failure to act with integrity.
2. By reason of any or all of the conduct in Allegation 1, Mr Ahmed is guilty of misconduct pursuant to Bye-law 8(a)(i).

DECISION ON FACTS AND REASONS

Allegation 1 (a) – Proved

9. At the start of the hearing Mr Ahmed confirmed he admitted Allegation 1(a) concerning dishonesty. In light of his admission, Allegation 1(a) was found proved by way of admission.

Allegation 1 (b) – Not Considered

10. Having found Allegation 1(a) proved by reason of admission, the Committee did not go on to consider Allegation 1(b) which was drafted in the alternative.

Allegation 2 – Proved

11. Mr Ahmed emphasised to the panel that he had asked for the verification process to be stopped prior to its completion and once he had become aware of ACCA's regulations and fundamental principles. Given these actions, Mr Ahmed did not believe what he had done amounted to misconduct.
12. The panel considered that Mr Ahmed should not have needed to read ACCA's guidance in order to appreciate that he should not create false documentation. Further, it considered that the action of creating a false document and submitting it for verification fell far short of what was expected in the circumstances and was very serious. The Committee also noted that Mr Ahmed provided no good reason as to why he had acted in such a way. In all the circumstances the Committee considered that Mr Ahmed's conduct amounted to misconduct. It follows that Allegation 2 is found proved.

SANCTION AND REASONS

13. In reaching its decision the Committee took into account submissions made by Mr Ahmed and Mr Wigg. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA, effective from February 2024 and had in mind that the purpose of a sanction was not to punish Mr Ahmed but to protect the public. Furthermore, any sanction must be proportionate. The Committee accepted the advice of the Legal Adviser and considered the sanctions, starting with the least serious sanction first.

14. The Committee turned first to consideration of the aggravating and mitigating features in this case. The Committee had not been made aware of any previous regulatory findings against Mr Ahmed. It took into account that he had taken corrective steps following his actions by requesting the withdrawal of the certificate. He had also expressed remorse for his actions and had engaged fully with the disciplinary process. The Committee considered all these factors to amount to mitigation.
15. Aggravating features were also identified, with the Committee taking into account that Mr Ahmed's conduct in creating a false certificate was deliberate and pre-mediated. Further, while Mr Ahmed requested that the certificate be withdrawn, this was not an immediate action and took him 10 days. The Committee also considered that Mr Ahmed lacked insight into the seriousness of his failings, bearing in mind his submissions that his actions had not affected the public. It was the Committee's view that Mr Ahmed did not appreciate that his dishonest behaviour could impact on public confidence in the profession and that it was entirely contrary to the high standards expected of ACCA student members.
16. Mr Ahmed invited the Committee to impose an admonishment. The Committee however did not think it was appropriate, or in the public interest, to take no further action or order an admonishment in a case where a student member had acted dishonestly and had shown limited insight.
17. The Committee then considered whether to reprimand Mr Ahmed. The guidance indicates that a reprimand would be appropriate in cases where the misconduct is of a minor nature and there appears to be no continuing risk to the public. The Committee did not find those factors to be present in the current instance. The Committee thought Mr Ahmed's behaviour was serious and so not of a minor nature. It was also of the view that there remained a risk to the public given Mr Ahmed's lack of understanding around the seriousness of his behaviour.
18. The Committee moved on to consider whether a severe reprimand would adequately reflect the seriousness of the case. The guidance indicates that such a sanction would usually be applied in situations where the conduct is of

a serious nature but where there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public and that corrective steps had been taken to address the conduct and ensure such behaviour was not repeated. The Committee was not provided with evidence to show these criteria to be met, for example the Committee was not provided with references or testimonials as to Mr Ahmed's previous or current work or in respect of his character. Further, as outlined, the Committee considered there to be a continued risk to the public.

19. The Committee went on to consider the guidance relating to exclusion from membership. Having done so, it considered that Mr Ahmed's conduct which involved dishonesty was fundamentally incompatible with his continued student membership. The Committee took into account ACCA's guidance on sanctions which under the section titled "*Other issues relevant to sanction*" at paragraph E2.2 to E2.3 states:

"E2.2 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 to do the right thing in difficult circumstances. It is a cornerstone of the public value which an accountant brings.

E2.3 The Committee should bear these factors in mind when considering whether any mitigation presented by the member is so remarkable or exceptional that it warrants anything other than exclusion from membership or removal from the student register."

20. It was acknowledged that Mr Ahmed had expressed concern about the impact exclusion would have on his career going forward and had emphasised his request for the British Counsel verification process to stop. However, the Committee did not consider such points to be sufficient to limit the risk that his continued student membership posed to the public. In all the circumstances the Committee considered exclusion to be the most appropriate and proportionate sanction.

COSTS AND REASONS

21. ACCA applied for costs in the sum of £7,970. The application was supported by a Schedule providing a detailed breakdown of the costs incurred by ACCA in connection with the hearing. Mr Wigg submitted that it was accepted that there could be some reduction in light of the fact the hearing had not taken as long as anticipated.
22. Mr Ahmed provided submissions in regards to his income. He requested that costs be waived and stated that he was based in Pakistan where his income, and incomes in general, were low. Mr Ahmed added that he had no savings and did not expect that in the future he would earn enough to be in a position to repay the sums sought by ACCA.
23. The Committee was satisfied that ACCA were entitled to its costs and that they had been reasonably incurred. It was mindful however of Mr Ahmed's low income and lack of savings. The Committee considered it appropriate, in light of these factors to direct the payment of costs at a level Mr Ahmed would be in a position to repay. The Committee therefore decided to award costs of £300.

EFFECTIVE DATE OF ORDER

24. Due to the public interest concerns identified, the Committee determined that the order should take effect immediately. Therefore, pursuant to the Complaints and Disciplinary Regulations 2014 ('CDR'), the order removing Mr Ahmed from the student register will take effect immediately.

Mr Tom Hayhoe
Chair
24 January 2025