

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Mohamed Ali Mohamed Ahmed Manaa

Heard on: Tuesday, 01 July 2025

Location: Remote via Microsoft Teams

Committee: Mr Martin Winter (Chair)
Mr Trevor Faulkner (Accountant)
Mr Colin Childs (Lay)

Legal Adviser: Mr Robin Havard

**Persons present
and capacity:** Mr Richard Ive (Case Presenter on behalf of ACCA)
Miss Nicole Boateng (Hearings Officer)

Summary Allegations 1(a), (b) & (c) & 2(a) proved
Sanction – Removed from Student Register

Costs: £6,398.50

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PRELIMINARY APPLICATIONS

SERVICE OF PAPERS

1. The Committee had considered the following documents: a Hearing Bundle (pages 1 to 74) and a Service Bundle (pages 1 to 20). The Committee had listened to the submissions from Mr Ive and also considered legal advice which it had accepted.
2. The Committee had read the Notice of Proceedings dated 2 June 2025 sent by ACCA by email to Mr Manaa at the email address on ACCA's register. It had noted the subsequent emails sent to Mr Manaa with the necessary link and password to enable him 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 Mr Manaa 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) stipulates 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 Mr Manaa had access also contained the necessary information in accordance with CDR10.
5. Consequently, the Committee decided that Mr Manaa had been properly served with Notice of the proceedings.

PROCEEDING IN ABSENCE

6. Mr Manaa failed to respond to ACCA's email of 2 June 2025.
7. On 23 June 2025, ACCA attempted to call Mr Manaa on the mobile number registered with ACCA. There was no reply, nor was there a facility enabling ACCA to leave a message for Mr Manaa to return the call.

8. On 23 June 2025, ACCA sent an email to Mr Manaa, telling him of the attempt to contact him by phone. The email reminded Mr Manaa of the date and time of hearing. It also asked him if he intended to attend, and, if not, whether he consented to the hearing proceeding in his absence. There was no reply.
9. On 30 June 2025, ACCA attempted again to call Mr Manaa on the mobile number registered with ACCA. There was no reply, nor was there a facility enabling ACCA to leave a message for Mr Manaa to return the call.
10. On 30 June 2025, ACCA sent an email to Mr Manaa in the same terms as the email of 23 June 2025, telling him of the attempt to contact him by phone. The email reminded Mr Manaa of the date and time of hearing. It also asked him if he intended to attend, and, if not, whether he consented to the hearing proceeding in his absence. There was no reply.
11. Finally, on 30 June 2025, ACCA sent an email to Mr Manaa containing the link to the hearing to enable him to attend. However, Mr Manaa had failed to make an appearance.
12. The Committee noted that each of the emails had been delivered successfully. The Committee found that Mr Manaa had received the emails from ACCA informing him of the hearing and giving him access to the documents containing the evidence on which ACCA relied in support of the allegations.
13. The Committee was satisfied that ACCA had done everything reasonably possible to engage Mr Manaa in the hearing. The Committee decided that the lack of any response suggested that he had no intention of participating in the hearing, nor had he requested an adjournment.
14. The Committee concluded that, having failed to reply to any of the emails sent to him, Mr Manaa had voluntarily absented himself from the hearing, which he could have joined by telephone or video link. He had therefore waived his right to attend.

15. In reaching this conclusion, the Committee also took account of Mr Manaa's failure to respond to the correspondence sent to him in the course of the investigation and which formed the basis of Allegation 1 below.
16. 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 and no such application had been made.
17. Finally, the Committee concluded that it was in a position to reach proper findings of fact on the written evidence presented to it by ACCA.
18. The Committee ordered that the hearing should proceed in the absence of Mr Manaa.

ALLEGATIONS

1. Contrary to Complaints and Disciplinary Regulations 3(1) 2014 (as amended), Mr Mohamed Ali Mohamed Ahmed Manaa, an ACCA student, has failed to co-operate fully with an investigation into a complaint, in that he did not respond fully or at all to ACCA's correspondence dated:
 - a. 25 June 2024; and/or
 - b. 19 July 2024; and/or
 - c. 5 and 14 August 2024
2. By reason of the conduct set out at (1) above, Mr Mohamed Ahmed Manaa 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, ALLEGATIONS AND REASONS

Allegation 1(a), (b) & (c)

19. In reaching its findings in respect of Allegation 1, the Committee relied upon the email correspondence and documents contained in ACCA's Bundle. The Committee had listened to the submissions of Mr Ive and also taken account of legal advice, which it accepted.
20. None of the evidence had been challenged by Mr Manaa.
21. Nevertheless, the Committee kept in mind that the burden of proving the allegation rested with ACCA and the standard of proof to be applied was the civil standard, namely on the balance of probabilities.
22. On 1 August 2023 Mr Manaa registered as an ACCA student.
23. On 8 December 2023 he took the exam for the Diploma in International Financial Reporting ("DipIFR").
24. On 15 January 2024, ACCA issued the exam results. The email to Mr Manaa provided his exam result of 15, which was below the pass mark. ACCA's records show that he viewed the email on the same day.
25. On that day, 15 January 2024, a post was made on a Facebook profile run by a third party. It showed an ACCA exam certificate in Mr Manaa's name and with his ACCA number. It said that he had been awarded the ACCA DipIFR. The same details were still showing on this Facebook profile on 29 August 2024.
26. On 25 June 2024, the Investigating Officer ("IO") sent Mr Manaa an email. In a letter dated 25 June 2024 attached to that email, the IO asked Mr Manaa to consider the evidence of the Facebook post and DipIFR certificate and to respond to some questions about a complaint, to include the following:

“1 It appears that on or around 15 January 2024 you obtained, or allowed someone to create in your name, a false exam certificate for the ACCA Diploma in International Financial Reporting. Such action may be dishonest and contrary to the Fundamental Principle of Integrity.

2 It appears that on or around 15 January 2024 you published online, or allowed someone to publish online, a false exam certificate in your name for the ACCA Diploma in International Financial Reporting. Such action may be dishonest and contrary to the Fundamental Principle of Integrity.”

27. Mr Manaa was required to respond by 9 July 2024, but he failed to do so.
28. On 11 July 2024 the IO, having received no reply, telephoned Mr Manaa using the number held by ACCA. They were unable to reach him. The IO sent him an email to say that they had telephoned him and that there had been no reply to their email of 25 June 2024. They received no response.
29. On 19 July 2024 the IO emailed Mr Manaa with a reminder about the duty to co-operate with an investigation by ACCA and attached a copy of their previous emails to him, requiring him to respond by 2 August 2024. Mr Manaa failed to respond.
30. On 5 August 2024, the IO emailed Mr Manaa with a further reminder about the duty to co-operate with an investigation by ACCA. The email said an allegation under Complaints and Disciplinary Regulation 3(1) would be made against him if they did not receive a satisfactory response by 13 August 2024. This deadline should have said 20 August 2024. Once again, Mr Manaa failed to respond.
31. On 14 August 2024 the IO tried once more to telephone Mr Manaa. There was no answer.
32. Also, on 14 August 2024, the IO emailed Mr Manaa again. They apologised for the error in the date contained in their previous email. They re-sent their

previous emails and the supporting documents and asked for a reply to their questions by 21 August 2024. Mr Manaa failed to respond.

33. On 5 September 2024 the IO wrote to Mr Manaa by email to tell him that a report of disciplinary allegations was being prepared. There was no response.
34. On the basis of the evidence, the Committee was satisfied that the emails of 25 June 2024, 19 July 2024, 5 August 2024 and 14 August 2024 had been sent to the registered email address of Mr Manaa and that they had been delivered successfully. There was also evidence that the emails had been opened. The Committee found, on the balance of probabilities, that they had been opened by Mr Manaa as it was his email address to which the emails were sent.
35. The Committee was satisfied that Mr Manaa had failed to respond to those emails. The Committee found that this represented a failure by Mr Manaa to cooperate with ACCA. Indeed, he had been warned by ACCA in the correspondence that he had a duty to cooperate with ACCA and that there was a requirement for him to respond. Therefore, the Committee found the facts of Allegations 1(a), (b) and (c) proved.

Allegation 2(a)

36. Taking account of its findings that, despite clear warnings, Mr Manaa had failed persistently to cooperate with ACCA and to respond to correspondence, the Committee was satisfied that Mr Manaa was guilty of misconduct in that such conduct brought discredit to Mr Manaa, ACCA and the accountancy profession.
37. The need for members, including student 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 and to maintain its reputation was seriously compromised.
38. The Committee had made no findings in respect of the issues which had given rise to the investigation by ACCA. However, it was clear that they related to

alleged conduct on the part of Mr Manaa that raised serious issues which needed to be explored.

39. The Committee found Allegation 2(a) proved.

Allegation 2(b)

40. 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

41. 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 ("the Guidance"), and the principle of proportionality. It had also listened to submissions from Mr Ive and considered legal advice from the Legal Adviser which it accepted.
42. The Committee reviewed the available sanctions in increasing order of severity having decided that it was not appropriate to conclude the case with no order.
43. 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.
44. The Committee considered whether any mitigating or aggravating factors featured in this case.
45. The Committee accepted that there were no previous findings against Mr Manaa. However, the Committee took into consideration the fact that Mr Manaa was still a student member and had only been on the student register for just under one year before his lack of cooperation began.

46. The Committee had no information regarding the personal circumstances of Mr Manaa, nor had it been provided with any testimonials or references as to Mr Manaa's character.
47. As for aggravating features, the Committee found that, in failing to engage with ACCA during its investigation, and in failing to respond to the Notice of Proceedings, Mr Manaa had failed to provide the Committee with any evidence of insight or contrition. His failure to cooperate also extended over a period of time and could not be described as an isolated incident.
48. For the same reasons, the Committee concluded that neither an admonishment nor a reprimand would represent a sufficient and proportionate outcome. By reference to the Guidance, a failure by a member, to include a student member, to cooperate with his regulator was considered to be very serious. Neither sanction would adequately reflect the seriousness of the Committee's findings.
49. The Committee then considered whether a severe reprimand would be an appropriate sanction. Again, taking account of the seriousness of its findings, and reflecting on the criteria suggested in the Guidance, the Committee did not consider that a severe reprimand would be sufficient or proportionate. There was no evidence to suggest that Mr Manaa understood and appreciated the seriousness of the conduct found proved.
50. Mr Manaa had failed persistently to cooperate with his regulator, ACCA, in respect of an investigation of potentially serious allegations of misconduct. His lack of engagement since June 2024 in relation to the investigation of his conduct represented conduct which was fundamentally incompatible with being a student member of ACCA. This lack of engagement, and his failure to show any insight or contrition for his lack of cooperation, led the Committee to conclude that there was no guarantee that Mr Manaa would at any stage behave in a manner expected of a member of ACCA.

51. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to remove Mr Manaa from the student register but could find none.
52. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Mr Manaa shall be removed from the student register.

COSTS AND REASONS

53. The Committee had been provided with a Detailed breakdown of Costs Schedule (pages 1 and 2) and a Simple Costs Schedule (page 1) relating to ACCA's claim for costs.
54. The Committee concluded that ACCA was entitled to be awarded costs against Mr Manaa, all allegations having been found proved. The amount of costs for which ACCA applied was £6,918.50. The Committee did not consider that the claim was unreasonable but the hearing had taken less time than estimated. The Committee had reduced the amount claimed by £520 to reflect a reduction of two hours from the time claimed in the Detailed Schedule of costs in respect of the Case Presenter and Hearings Officer and applying the relevant hourly rate.
55. Mr Manaa had not provided ACCA with any documentary evidence of his means. In the correspondence sent to him, Mr Manaa was warned at the outset of the importance of providing details of his financial circumstances. Furthermore, he was made aware of ACCA's intention to apply for costs if any or all of the allegations were found proved.
56. In the absence of any information from Mr Manaa, the Committee approached its assessment on the basis that he was able to pay any amount of costs awarded against him.

57. In all the circumstances, and in exercising its discretion, the Committee considered that it was reasonable and proportionate to award costs to ACCA in the reduced sum of £6,398.50.

EFFECTIVE DATE OF ORDER

58. The Committee had considered whether the order should have immediate effect. However, whilst taking account of Mr Manaa's removal from the student register, the Committee concluded that there was no evidence to suggest that he presented an immediate risk to the public. It therefore concluded it was not in the interests of the public to make such an order.
59. The Committee decided that this order shall take effect at the expiry of the period allowed for an appeal in accordance with the Appeal Regulations.

Mr Martin Winter
Chair
1 July 2025