

## HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF  
CHARTERED CERTIFIED ACCOUNTANTS

## REASONS FOR DECISION

**In the matter of:** **Mr Mohammed Miah**

**Heard on:** **Thursday, 15 January 2026**

**Location:** **Held remotely by video conference**

**Committee:** **Mr Gerard Wareham (Chair)**  
**Mr Trevor Faulkner (Accountant)**  
**Ms Rachel O'Connell (Lay)**

**Legal Adviser:** **Mr Andrew Granville Stafford**

**Persons present**  
**and capacity:** **Mr Mohammed Miah (Student)**  
**Mr Nicholas Leviseur (Mr Miah's Counsel)**  
**Mr Richard Ive (ACCA Case Presenter)**  
**Miss Sofia Tumburi (Hearings Officer)**

**Outcome:** **Allegations 1(a) and 1(b) found proved by admission**  
**Severe reprimand**  
**Costs of £4,800**

## INTRODUCTION AND PRELIMINARY MATTERS

1. The Disciplinary Committee of ACCA ('the Committee') convened to consider a report concerning Mr Mohammed Miah.

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2. The Committee had before it a bundle of documents (59 pages), two Tabled Additional Bundles (2 pages and 26 pages), an Adjournment Bundle (19 pages), a Service Bundle (41 pages) and a Statement from Mr Miah (5 pages).

### **AMENDMENT**

3. Mr Ive on behalf of ACCA applied to amend the allegations by deleting from Allegation 1(b) the words underlined below:

*'(b) By reason of the matters referred to in allegation 1 (a) above, Mr Miah is liable to disciplinary action pursuant to bye-law 8(a)(ix) and in respect of allegation 1 (a), is liable to disciplinary action pursuant to bye-law 8(a)(iii).'*

4. Mr Ive told the Committee that this application was made on the basis that the words in question were unnecessary. Liability to disciplinary action in this case arises under Bye-law 8(a)(ix) as a result of a conviction, and it adds nothing to additionally allege a liability to disciplinary action under Bye-law 8(a)(iii). Mr Leviseur, on behalf of Mr Miah, agreed.
5. Regulation 10(5) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 ('CDR') allows the Committee to amend an allegation provided that the relevant person is not prejudiced in the conduct of their defence. The Committee was satisfied that the amendment sought was appropriate and would not cause any prejudice and therefore allowed the application.

### **ALLEGATIONS AND BRIEF BACKGROUND**

6. The allegations faced by Mr Miah, as amended, were as follows.

#### **Allegation 1**

- (a) On 18 April 2017, Mr Miah was convicted of affray to which he was sentenced on 03 May 2017 to 9 months imprisonment, suspended for 2 years and 20 hours of unpaid work, which is discreditable to the Association and the accountancy profession.

(b) By reason of the matters referred to in allegation 1 (a) above, Mr Miah is liable to disciplinary action pursuant to bye-law 8(a)(ix).

7. The background to these allegations is as follows.

8. Mr Miah registered as a student member of ACCA on 30 August 2015.

9. On 18 April 2017, Mr Miah was convicted at Reading Crown Court of an offence of affray.

10. Mr Miah pleaded guilty to the offence. The basis of his plea, which was accepted by the prosecution and the court, was that on 31 January 2017 he went to a car park with other members of his family to speak to Person A. There was an incident with Person B, the [PRIVATE] of Person A. In the course of a struggle between them, Mr Miah accepts that he caused an injury to Person B's nose, albeit that he did not do so intentionally.

11. On 03 May 2017, Mr Miah was sentenced to nine months' imprisonment suspended for two years. He was ordered to complete 200 hours of unpaid community work and was also made subject to a restraining order.

12. The restraining order was varied in December 2017 and again in February 2021, and ceased to have effect from 31 July 2021.

13. Mr Miah notified ACCA of the conviction by email on 25 May 2017.

14. Solicitors acting on his behalf wrote to ACCA on 17 January 2025 confirming the details of the conviction and the sentence. The solicitors confirmed that Mr Miah had completed the community work order and that the restraining order had been discharged.

15. On 02 April 2025, ACCA wrote to Mr Miah to ask him about his feelings and attitude towards the offence and conviction. His solicitor replied on his behalf on 15 April 2025, stating:

*'Mr Miah deeply regrets his actions which led to his conviction and sincerely apologises for his conduct. Mr Miah recognises that his conduct was completely inappropriate and constituted a misguided attempt to help ensure [Person A]*

*was safe and help mend the relationship between [Person A] and [their] immediate family.*

*Despite his genuine attempts to help assist with the situation, Mr Miah acknowledges that he approached the situation in entirely the wrong away. He accepts misjudging the nature of his relationship with [Person A] following conversations with his family and acknowledges that his involvement did not help the situation.'*

### **ACCA'S CASE**

16. ACCA relied on a memorandum of conviction from Reading Crown Court which set out the details of the offence for which Mr Miah was convicted and the sentence imposed by the court. Pursuant to Bye-law 8(e), a copy of the memorandum is conclusive proof of the conviction and of any facts or matters found by the court imposing the conviction.
17. A member is liable to disciplinary action under Bye-law 8(a)(ix) if they are convicted before a court of competent jurisdiction of any offence which is discreditable to the Association. ACCA submitted that the offence of affray is discreditable to the Association given that it constitutes a serious departure from the standards that would be expected from an ACCA member.

### **MEMBER'S CASE**

18. Mr Miah indicated on his Case Management Form that he admitted the allegations in full.
19. Mr Miah's solicitors provided written submissions, in response to the report prepared for the Independent Assessor, in a letter dated 18 August 2025.
20. They said that Mr Miah accepted that his conduct was in breach of professional standards and that he deeply regretted his actions. He was aware of the negative impact that his conviction could have on the profession and accepted that disciplinary action was necessary to maintain public confidence in the profession.

21. The solicitors pointed out that the conviction related to conduct committed over eight years ago and did not involve any element of dishonesty. They submitted that the behaviour in question amounted to an error of judgment which arose in what they described as unique family circumstances. It was, they submitted, completely out-of-character.
22. Mr Miah's solicitors said that this was an isolated incident, and that there was little risk of repetition. It was submitted on his behalf that the general public would not lose confidence in the profession if Mr Miah was allowed to maintain his student registration and progress to attain full ACCA membership.
23. Mr Miah provided the Committee with a written statement dated 14 January 2026 and gave oral evidence to the Committee.
24. Mr Miah said in his statement that the impact of the conviction on his life was profound and that it left him feeling 'derailed'. However, he made efforts to rebuild his life and focus on his career in accounting. He gave details of his career history since the conviction and his progress towards completing his ACCA qualification, which he said he remained committed to achieving. He also said that he understood the impact of his conduct on others and gave an assurance that it would not ever be repeated.
25. In his oral evidence, he told the Committee that he hoped ACCA would allow him to continue with his progress towards full membership. He said it had been a lifelong ambition to become an accountant, and he believes he has a lot to offer.
26. Mr Miah provided six testimonials from people who have known him personally and professionally, which spoke highly as to abilities and character.
27. Mr Leviseur submitted that this case was unusual because of the time that has passed between the conviction and this hearing. That had enabled Mr Miah to gain insight into the effect of his actions on the victims and to understand why his conduct was utterly unacceptable.
28. Mr Miah, he said, has removed himself from the situation which resulted in the behaviour leading to the conviction, and that in the circumstances there was no risk that he would ever behave in the same way again. Mr Leviseur submitted

that Mr Miah has demonstrated insight by accepting what he did was wrong and has remediated his offending behaviour.

29. Mr Leviser told the Committee that in the last seven years since his conviction, Mr Miah has behaved himself, applied himself to his career and worked solidly. The character references show him to be diligent, hardworking and honest. He has demonstrated the characteristics one would expect of a member of ACCA.
30. In the absence of any continuing risk to the public, and in the light of his demonstrable insight and remorse, Mr Leviser submitted that it was not necessary to remove Mr Miah from the student register. A severe reprimand would be a sanction which would meet the public concerns whilst sending the appropriate message to the profession.

### **DECISIONS ON ALLEGATIONS**

31. At the outset of the hearing, Mr Miah admitted the allegations in full and, pursuant to CDR 12(3), the Committee found them proved on the basis of his admission.

### **SANCTION AND REASONS**

32. The Committee considered what sanction, if any, to impose taking into account ACCA's Guidance for Disciplinary Sanctions ('GDS') and the principle of proportionality. The Committee bore in mind that the purpose of sanctions was not punitive but to protect the public, maintain confidence in the profession and declare and uphold proper standards of conduct and behaviour. It took into account the submissions of the parties, Mr Miah's oral evidence and the advice of the Legal Adviser.
33. In mitigation, the Committee took into account that there were no previous disciplinary findings against Mr Miah. The events in question took place a long time ago and there has been no repetition. The Committee accepted that Mr Miah had remediated his conduct and had demonstrated full insight and remorse. The Committee took into account the explanation for the conduct, which related to a specific set of circumstances, and that it was not directly related to practice as an accountant. There was, in the Committee's view, no

significant risk of repetition. Mr Miah had made full admissions and had engaged with the disciplinary process. He had provided excellent references.

34. The only aggravating feature, in the Committee's view, was the serious nature of offence which led to the conviction.
35. The Committee was satisfied it was not appropriate to deal with this matter without imposing a sanction, because that would not mark the public interest in this case. The Committee therefore considered the available sanctions in ascending order of seriousness.
36. Taking into account the mitigating and aggravating circumstances and applying the guiding factors set out in the GDS, the Committee was satisfied that a severe reprimand was the appropriate and proportionate sanction in this case. Given the severity of the conduct which led to the conviction, public confidence would not be maintained with any lesser sanction than a severe reprimand. However, the Committee was also satisfied that a more severe sanction was neither necessary nor in the public interest.
37. Therefore, pursuant to CDR 13(4)(b), Mr Miah is severely reprimanded.

## **COSTS AND REASONS**

38. ACCA applied for costs in the sum of £5,636, subject to a deduction to reflect the actual rather than estimated length of the hearing. The application was supported by a schedule providing a breakdown of the costs incurred by ACCA in connection with the hearing and the investigation.
39. Mr Leviseur accepted on behalf of Mr Miah that it was appropriate to make an order for costs against Mr Miah and, subject to the deduction referred to above, accepted that the costs claimed were reasonable.
40. The Committee determined that the appropriate order was that Mr Miah pay ACCA's costs in the sum of £4,800.

## **EFFECTIVE DATE OF ORDER**

41. The order will come into effect from the date of expiry of the appeal period, namely after 21 days from service of this written statement of the Committee's reasons for its decision, unless Mr Miah gives notice of appeal in accordance with the Appeal Regulations prior to that.

**Mr Gerard Wareham**  
**Chair**  
**15 January 2026**