

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Talha Chohan

Heard on: 22 January 2026

Location: Held remotely by Microsoft Teams

Committee: Mr Steven Chandler (Chair),
Mr Ryan Moore (Accountant),
Mr Colin Childs (Lay)

Legal Adviser: Ms Ini Udom

Persons present

and capacity: Mr James Halliday (Case Presenter on behalf of ACCA)
Ms Aimee Murphy (Hearings Officer)

Summary: Severe reprimand

Costs: £3,000

PRELIMINARY APPLICATIONS

1. The Disciplinary Committee ("the Committee") convened in public to hear the allegations against Mr Chohan.

2. The papers before the Committee ('the documents') comprised:
 - a. A Main Hearing Bundle (pp 1-93),
 - b. A Service Bundle (pp1-22).
 - c. Tabled additions (p1-18)

3. Mr Chohan was in attendance and unrepresented.

ALLEGATIONS AND BRIEF BACKGROUND

4. The allegations against Mr Chohan were as follows:

Allegations

Mr Talha Chohan, a registered student of the Association of Chartered Certified Accountants:

1. *On 21 October 2022 was found guilty of and received a conviction for, an offence of "doing acts tending and intended to pervert the course of public justice between 30.08.2019 and 05.09.2019", an offence discreditable to the ACCA and/or to the accountancy profession within the meaning of Bye-law 8(a)(ix), and*

2. *During the period from about October 2021 to about 17 September 2023, failed to bring promptly to the attention of the ACCA or at all, the said criminal charge and/or the conviction, a fact or matters indicating that Mr Chohan may have become liable to disciplinary action, contrary to Bye-law 10(b).*

3. *By reason of the matters set out above Mr Chohan is:*
 - (a) *Guilty of misconduct pursuant to Bye-law 8(a)(i) in respect of allegations 1 and/or 2, or in the alternative:*

 - (b) *Liable to disciplinary action:*

(i) Pursuant to Bye-law 8(a)(ix) in respect of allegation 1 and/or

(ii) Pursuant to Bye-law 8(a)(iii) in respect of allegation 2.

5. At the outset of the hearing the allegations were read and Mr Chohan was asked to confirm whether they were admitted or denied.
6. Mr Chohan admitted all the allegations. Pursuant to Regulations 12 (3)(c) of the Complaints and Disciplinary Hearings Regulations 2014 Allegations 1 and 2 were found proved by admission.
7. Mr Chohan's admission to Allegation 3 was noted but determining whether or not it was proved remained a matter for the Committee.

Background facts

8. Mr Talha Chohan became an ACCA student on 28 June 2021.
9. It is now known that on 21 October 2022, Mr Talha Chohan was convicted at the Crown Court in Reading of "Doing acts tending and intended to pervert the course of public justice between 30.08.2019 and 05.09.2019". Mr Chohan was sentenced to 28 months imprisonment. Mr Chohan was released from his custodial sentence on 26 June 2023 and remained on license until February 2025.
10. On or about 18 September 2023 Mr Chohan contacted ACCA and applied to be re-instated as an ACCA student (he had been suspended for non-payment of fees in September 2023). He also informed ACCA that he wished to report a conviction. ACCA asked him to complete and submit a form and provide a copy of the memorandum/certificate of conviction.
11. Mr Chohan submitted a form providing further details of his conviction for perverting the course of justice. He also provided some details of the circumstances leading up to his conviction.

12. Mr Chohan was asked to provide details of the underlying facts and surrounding circumstances of his conviction. Mr Chohan explained:

“I was convicted on 14th October 2022 for Perverting the Cause of Justice. The act which I was convicted for was for giving somebody a lift to Nottingham from Watford.

The person in question was said to be involved in an incident (Aug 2019) which resulted in a loss of life. A few days after I had given the lift he had travelled to Manchester Airport and flew out of the country.

There were many people involved in the incident who were subsequently arrested and when it was made known to him he was a person of interest he had flown back to the UK and was remanded awaiting trial.

He was found not guilty on all accounts in October 2021, my charge was then changed from Assisting an Offender to Perverting [sic] the Cause of Justice.

I went to trial arguing my case that it was clear this person was not a person of interest at the time and he made no indication or alarmed me to suspect he was present during the incident. He simply mentioned he was at home.

I was convicted on the 14th October 2022 for 28 months and have been released on the 26th June 2023.”

13. Mr Chohan was asked what his attitude at the time and now was. He explained:

“Upon reflection I have adopted a different approach to who I spend my time with. Although this person was only a friend I used to play football with, I am now more prudent of who I choose to mix with.

At the time I believe I was being naive [sic], looking at the incident from a wider lens [sic], it is sensible to question the motives of leaving town after such a terrible incident.”

14. Mr Chohan was asked if he had pleaded guilty at any time during the proceedings. He explained: *“I did not plead guilty due to the facts mentioned above, as it was not made clear to me that the person was present during the incident.”*

15. Mr Chohan was asked given similar circumstances and events in the future, whether he would commit a similar offence or offences. He explained:

“I have been thinking about this quite a bit [sic] and have concluded that I never intend to put myself in similar circumstances or events again.

This can be achieved by choosing carefully who I spend my time with. I am certainly more aware of my surroundings and the different types of people.”

16. Mr Chohan was asked why he considers he should be admitted as an ACCA member or registered student. He explained:

“I have been intending to complete my ACCA from graduation but have been unable to due to the ongoing proceedings since 2019.

I have worked through my career as to a Management Accountant prior to my sentencing only starting from an Administrative Assistant.

I believe being ACCA accredited enables doors to be open globally and I have found opportunities [sic] to work abroad, I wish to take on these opportunities and move forward with my career.”

17. Mr Chohan also provided a reference letter from his Probation Service Officer in support of his application and provided details of his progress during probation.

18. Mr Chohan was asked a series of further questions. On 03 June 2024 he stated:

"I initially handed myself into Hatfield Police Station on the 28th September 2019 when law enforcement had come to my address, I was not at home as I had already left for work. This was the only police interview I had. It was also the day I was charged for 'Assisting an Offender', the charge changed at a later date to 'Perverting the Course of Justice' once the alleged offender had been found 'not guilty' of all charges on the 16th September 2021.

In relation to not being able to graduate, since being charged in 2019 the following year, 2020, took a turn as the world experienced Covid and lockdowns. Secondly my [PRIVATE]. Much of my time I was assisting him with daily duties, [PRIVATE], whilst I was working from home. As lockdown life became the norm I intended to sit my exams the following year and had already started study by enrolling in courses my company had paid for.

2021 - The crown intended to place suspects who they deemed to be directly involved with the crime under trial first as finding a court room large enough for twelve defendants would be difficult considering the circumstances from the Covid backlog. This trial would face many delays including a retrial, for this reason I was told on numerous occasions my trial was on dates which fell on exam weeks. Eventually the main trial commenced in September.

From September to December, I had flown to Pakistan with [PRIVATE], due to the circumstances at the time [PRIVATE]. I checked in and obtained legal permission prior to travelling and was also allowed to work from abroad by the company I was working for.

My trial had been scheduled for March 2022, during my exam sitting. I formally wrote to the court stressing my concerns consisting of not only study duties but also work commitments which is attached to this email.

2022 - Trial had begun in March however this was postponed due to a barrister catching Covid. One defendant continued and the remaining severed as we had not yet taken the stand."

19. On 06 June 2024, ACCA responded to Mr. Chohan seeking some clarification. He was asked:

“Students sign the declaration as part of their application to register with ACCA. You will see that it refers to Bye-law 8 and the need to tell ACCA about criminal convictions. Taking this document into account, please explain the reasons why you omitted to tell ACCA about the conviction you received in October 2022 and then not disclosed it until September 2023”.

20. Mr Chohan provided the clarification requested on 05 August 2024 stating:

“As my conviction was custodial, I was not free to inform or was not aware of the procedure in order to contact ACCA. Upon release, it had taken me some time to adjust towards normal life resulting in a number of weeks to find the balance again.”

21. Mr. Chohan confirmed that the allegation against him was amended from Assisting an Offender to Perverting the Course of Justice in October 2021 after the defendant he had provided a lift to was found not guilty on all accounts.

22. Mr. Chohan was also asked if he wished to provide ACCA with details of any extenuating circumstances that he would like to be taken into account, such as character and employer references, evidence as to insight and understanding and efforts he had made to address the particular failing or wrong doing. He was also asked if he would wish to provide details of relevant personal circumstances such as periods of stress, illness or level of support in the workplace, training courses, reflective statements and other remediation.

23. Mr Chohan explained that his [PRIVATE] had been unwell and he had spent much of his time assisting him upon his release.

24. Mr Chohan was asked to confirm when he began seeing a Probation Officer and how long he saw the Probation Service. He explained:

"I saw probation upon release, initially seeing every fortnight then monthly. Recently my probation officer is confident enough in me to put me on a 'reset' meaning I do not have to see her again but still abide by my license conditions until Feb'25. No major restrictions aside from not leaving the country until license is completed".

25. Mr Chohan was a registered ACCA student at the time of his conviction and was therefore required to inform ACCA of his charge and conviction at that time.

DECISIONS ON ALLEGATIONS AND REASONS

26. The Committee considered all of the documents before it and the oral evidence of Mr Chohan. It further considered the submissions of Mr Halliday on behalf of ACCA and Mr Chohan. The Committee accepted the advice of the Legal Adviser.

Allegation 1

27. Allegation 1 was proven by admission. The Committee noted that the conviction for perverting the course of justice was not disputed and had regard to the certificate of conviction. It found that it was a very serious offence which was clearly discreditable to ACCA and the profession as a whole.

Allegation 2

28. Allegation 2 was proven by admission. The Committee was satisfied that Mr Chohan had a duty to report matters promptly and that he had failed to do so when he was charged, whilst he was incarcerated and in the two and half months following his release.

Allegation 3

29. The Committee went on to consider whether the conduct found proved amounted to misconduct, as alleged in Allegation 3.

30. The Committee considered all of the documents before it, the submissions of Mr Halliday on behalf of ACCA and Mr Chohan's correspondence, and the advice of the Legal Adviser, who referred the Committee to the relevant caselaw on the matter of misconduct. The Committee bore in mind that the question of misconduct was a matter of judgement for the Committee.
31. Mr Chohan himself accepted that his conduct constituted misconduct.
32. The Committee found Allegation 3 proved in relation to both Allegations 1 and 2.
33. Mr Chohan's conviction was for an offence that strikes at heart of public justice. The seriousness of the offence was denoted by the substantial custodial sentence imposed.
34. Mr Chohan's failure to notify ACCA of his charge and conviction limited ACCA's ability to conduct effective risk management and regulation and was in breach of his duties as a student.
35. The Committee was in no doubt that Mr Chohan's actions would be regarded as deplorable by fellow members of the profession and fell far short of the acceptable standards of the profession. The Committee was satisfied that the conduct, therefore, constituted misconduct under Bye-law 8(a)(i).
36. Having found Allegation 3 (a) proved the Committee did not go on to consider Allegation 3 (b).

SANCTION AND REASONS

37. The Committee heard submissions from Mr Halliday on behalf of the ACCA and Mr Chohan. It accepted the advice of the Legal Adviser.
38. The Committee considered what sanction, if any, to impose taking into account ACCA's Guidance for Disciplinary Sanctions ('the Guidance') 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.

39. It carefully reviewed the guidance and factors to be taken into account when determining whether a sanction was adequate and proportionate.
40. By way of mitigating factors the Committee took into account that no previous disciplinary findings had been made against Mr Chohan. It was further noted that Mr Chohan had displayed remorse and developed insight.
41. The Committee considered the reference provided by Mr. Chohan's Probation Officer but was only able to attach limited weight to it.
42. The Committee went on to consider whether any aggravating factors were present in this case and was mindful to avoid double counting given the nature of the allegations. It found that the misconduct was aggravated by the harm and / or potential harm to the ACCA and the profession in general and the seriousness of the conviction itself.
43. Whilst the Committee accepted that the failure to notify ACCA had endured for a protracted period of time, it did not accept, as submitted by Mr Halliday, that the conduct displayed a pattern of misconduct. It should be noted that the Committee accepted Mr Chohan's explanation that he had erroneously believed that his obligation to notify arose upon conviction and not charge.
44. The Committee had regard to Section F of the Guidance and determined that the misconduct covered by Allegation 1 was very serious and that the misconduct covered by Allegation 2 was serious.
45. The Committee considered the available sanctions in ascending order of seriousness. Taking no further action was not considered to be appropriate to mark the seriousness of the misconduct. Furthermore, according to the Guidance, the factors indicative that this course of action would have been sufficient were not made out in this case. The position was the same in relation to an admonishment.

46. The Committee concluded that having found that Mr Chohan's actions amounted to misconduct of a very serious and serious nature it could not be considered misconduct of a minor nature. Therefore, issuing a reprimand would clearly not be sufficient to mark the seriousness of the misconduct or satisfy the public interest. Again, the factors identified in the Guidance as indicative of this being an appropriate course of action were not made out in this case.
47. The Committee went on to consider whether a severe reprimand would constitute an appropriate sanction in this case. It again carefully considered the Guidance. Through his evidence Mr Chohan had demonstrated insight into his failings, professional responsibilities and the impact that his misconduct did / could have had on the public's trust in the profession and ACCA. He expressed an understanding of his professional responsibilities and the fundamental principles of transparency and integrity he needed to adhere to if a member of the accountancy profession. The Committee found that he had also expressed genuine regret and was apologetic.
48. In his evidence, Mr Chohan had been frank. He accepted that he could have notified ACCA at any stage himself or with the assistance of his family and / or legal team. He explained that he had thought that his duty to notify arose only following conviction, but that he had taken no steps to verify his belief and that even if that was true, he did not notify promptly following his conviction. He explained that following his release from custody it took him several months to readjust.
49. The Committee noted the substantial amount of time that had passed since the underlying criminal conduct and the completion of his sentence. He had taken strident successful steps towards rehabilitation and transformed his life by moving abroad, starting a family and severing all ties with his previous social group.
50. It was further noted that Mr Chohan had engaged in and co-operated with the investigation and proceedings. Mr Chohan had no other disciplinary findings against him. The misconduct in relation to each allegation was a single isolated

incident. Furthermore, it was Mr Chohan who had eventually disclosed the conviction to ACCA.

51. The Committee also considered the higher sanction of removal from the student register as it was concerned with the impact the misconduct had or could have on the reputation of the profession and any continuing risk posed.
52. The Committee was mindful that there was evidence of rehabilitation, the misconduct had occurred some time ago, there was no denial on the part of Mr Chohan and there was no evidence of any attempt to cover up the misconduct. Further, there was no actual loss or adverse impact upon members of the public. There had been no repetition of the behaviours in question.
53. In the circumstances the Committee was satisfied that there was sufficient evidence to support the conclusion that Mr Chohan was no longer a risk to the public.
54. The Committee found that the decision on sanction was very finely balanced. It was mindful that it must impose the least onerous sanction that would match the misconduct found proved. Bearing all of this in mind, the Committee was satisfied that a severe reprimand would be appropriate, proportionate and sufficient in this case and that Mr Chohan's inclusion within the student register had not been rendered fundamentally incompatible due to the misconduct found proved.
55. Therefore, the Committee made an order under Regulation 13(4)(b) of the Complaint and Disciplinary Regulations and ordered that Mr Chohan be severely reprimanded.

COSTS AND REASONS

56. ACCA applied for costs against Mr Chohan in the sum of £6,548.50. The application was supported by costs schedules, in simple and detailed form, providing a breakdown of the costs incurred by ACCA in connection with the hearing.

57. The Committee had regard to all the documentation and ACCA's 'Guidance for cost orders' and it accepted the advice of the Legal Adviser.
58. The Committee was satisfied that ACCA's application for costs to be paid by Mr Chohan was appropriately brought. It had regard to the important principle that in disciplinary proceedings the majority of ACCA's members should not subsidise the minority who find themselves within the disciplinary process.
59. The Committee reviewed the ACCA's costs schedule and concluded that they were proportionate and reasonably incurred. It noted that the hearing had lasted less time than estimated and made a deduction to reflect that.
60. The Committee paid careful regard to the principle of proportionality. It had been provided with some information into Mr Chohan's financial position. The information demonstrated that Mr Chohan was of limited financial means.
61. In the circumstances the Committee awarded costs in the sum of £3,000.

Steven Chandler
Chair
22 January 2026

