Think Ahead ACCA

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Ms Keshni Soomaroosing**
Heard on:	**Friday, 03 July 2026**
Location:	**Remotely via Microsoft Teams**
Committee:	**Mr Tom Hayhoe (Chair)** **Mr Ryan Moore (Accountant)** **Mr Andrew Skelton (Lay)**
Legal Adviser:	**Mr Elliott Kenton**
Persons present and capacity:	**Ms Joanna La Roche (ACCA Case Presenter)** **Miss Nicole Boateng (Hearings Officer)**
Observers:	**Ms Thanida Nuangchamnong (Paralegal)**
Summary	**No application for readmission for 12 months after effective date of the order.**
Costs:	**£5,380**

INTRODUCTION AND PRELIMINARY MATTERS

1. The Disciplinary Committee of ACCA (the "Committee") convened to consider a report concerning Ms Keshni Soomaroosing ("Ms Soomaroosing").

2. The Committee had before it a Bundle of documents (106 pages) and a Service Bundle (16 pages).

PROCEEDING IN ABSENCE

3. Ms Soomaroosing did not attend the hearing and was not represented.

4. Notice of today's hearing was sent by email to Ms Soomaroosing on 4 June 2026. Service was to her registered email address and the Committee was provided with a delivery receipt.

5. ACCA made a number of further attempts to contact Ms Soomaroosing by email and telephone on 26 June 2026.

6. The Committee was satisfied that the requirements of Regulations 10(1) and 22(5) of the of the Chartered Certified Accountants' Complaints and Disciplinary Regulations ('CDR') as to service had been complied with.

7. Having satisfied itself that service had been effected in accordance with the regulations, the Committee went on to consider whether to proceed in the absence of Ms Soomaroosing. The Committee bore in mind that the discretion to do so must be exercised with the utmost care and caution.

8. The Committee was satisfied that Ms Soomaroosing was aware of the hearing and noted in particular that she had not made any application for an adjournment. They had regard to her correspondence on 26 June 2026 where she confirmed that she will not attend the hearing and the Committee could proceed in her absence. In those circumstances, there was no reason for concluding she would attend on a further occasion if the hearing was adjourned, and accordingly there would be no benefit in doing so. Given the need to progress this matter expeditiously, the Committee was satisfied it was in the interests of justice to proceed in the absence of Ms Soomaroosing.

ALLEGATIONS

The allegations faced by Miss Soomaroosing were as follows:

Ms Keshni Soomaroosing being an ACCA Student:

1. On 14 May 2024 and 16 May 2024 submitted or caused to be submitted one or more of the documents purporting to have been issued by the University of Mauritius set out in Schedule A to the Association of Chartered Certified Accountants ("ACCA").

2. In respect of Allegation 1 Ms Soomaroosing was dishonest in that she sought to represent that:

   a. She was submitting genuine documentation when she was not; and/or

   b. That she was eligible for exemptions from ACCA examinations which she was not.

3. In the alternative, on the same facts, in respect to the conduct referred to in Allegation 1, Ms Soomaroosing failed to demonstrate integrity.

4. By reason of her conduct in respect of any or all of the matters set out at 1 and/or 2 above, Ms Soomaroosing is:

   (i) Guilty of misconduct pursuant to Bye-law 8(a)(i).

<u>Schedule A</u>

Documents
Degree Certificate purporting to be issued by the University of Mauritius
Transcript purporting to be issued by the University of Mauritius

BACKGROUND

9. Ms Soomaroosing become an ACCA student on 2 April 2019.

10. On 14 May 2024, Ms Soomaroosing submitted documents to ACCA purporting to be her "official completion certificate along with her transcript", stating that she had completed a degree in BSc (Hons) Accounting (Minor: Finance). She asked ACCA to advise whether based on these documents, she was exempt from any examinations.

11. Ms Soomaroosing's email of 14 May 2024 was sent through her ACCA registered email address at the time – [REDACTED]. Her email was signed by her. ACCA records show that Ms Soomaroosing changed her registered email address with ACCA twice on 12 February 2024 eventually landing on [REDACTED] until it was changed again on 5 July 2024. Therefore, from 12 February 2024 until 5 July 2024, Ms Soomaroosing's ACCA registered email address was [REDACTED].

12. The email address used to submit the false documents to ACCA on 14 May 2024, was [REDACTED] and this was Ms Soomaroosing's registered email address with ACCA, at that date. Ms Soomaroosing subsequently changed her registered email address with ACCA on 5 July 2024 to [REDACTED] and this continues to be the email address registered to her ACCA account.

13. ACCA replied to Ms Soomaroosing on 14 May 2025 acknowledging her email and then again on 15 May 2024. ACCA informed Ms Soomaroosing that having reviewed her request, ACCA had awarded her exemptions from the Performance Management (PM) exam and the Financial Reporting (FR) exam.

14. Ms Soomaroosing wrote to ACCA on 15 May 2024 seeking advice on whether the transcript she had submitted would also entitle her to exemptions for the taxation as well as the audit and assurance exams.

15. ACCA replied to Ms Soomaroosing on 16 May 2024 explaining that the Exemption Policy Team would assess her qualification in relation to the Taxation module but that the Audit and Assurance module would not be available for exemption, based on her transcript.

16. ACCA acknowledged Ms Soomaroosing's email on 16 May 2024 and informed her that the exemption policy team would assess her qualification. Ms Soomaroosing replied by email on 16 May 2024 explaining further how she felt the transcript and her qualification should allow her further exemptions. Specifically stating, *"the taxation module I completed is UK based. And also note that the for audit & assurance, the modules covered and competed are the same as per ACCA and the only difference is that in my country it is named differently that is 'Audit Principles and practices".*

17. In order to consider and assess Ms Soomaroosing's qualifications, ACCA made enquiries of the University of Mauritius on 23 May 2024. ACCA provided copies of the transcript and certificate submitted to ACCA by Ms Soomaroosing, to the University of Mauritius.

18. ACCA received a response to their queries from the University of Mauritius. In this the author of the email, who was a Senior Lecturer at the Department of Finance and Accounting, queried as to whether the documents that had been sent to University of Mauritius, by ACCA for this request, had included a falsified transcript. ACCA subsequently again sent the documentation that Ms Soomaroosing had submitted to ACCA, to the University of Mauritius as requested by them.

19. The University of Mauritius sent ACCA an email, on 1 July 2024 confirming that they had completed their checks and stated that Ms Soomaroosing was not a past graduate of their University. They confirmed that in their opinion the transcript appeared to be forged and that the documents Ms Soomaroosing had submitted to ACCA in support of her application for exemptions should not be relied upon by ACCA. A further email from the University of Mauritius which was referred to as a report from the Exam Office of University of Mauritius, further stated that the ID mentioned on the relevant transcript actually related to a student with a different name who had been awarded a degree in the same subject BSc (Hons) Accounting (Minor: Finance) but at a lower class 2:2 rather than 1st Class as endorsed on the document submitted by Ms Soomaroosing to ACCA.

20. On 1 July 2024, ACCA determined that the degree certificate purporting to be issued by the University of Mauritius and the transcript purporting to be issued

by the University of Mauritius, both submitted by Ms Soomaroosing to ACCA for exemptions from ACCA exams, were found to have not been issued by the University of Mauritius and should not be relied upon in the award of any exemptions to Ms Soomaroosing.

21. On 2 July 2024 ACCA contacted Ms Soomaroosing in light of the information received from the University of Mauritius regarding the authenticity of the documents submitted to ACCA. Ms Soomaroosing was informed that she would be administratively removed from ACCA's register.

22. Shortly after this, Ms Soomaroosing sought to re-register with ACCA using the 'contact-us' facility on the ACCA website. On 11 July 2024, Ms Soomaroosing was reminded by ACCA that she could not re-register this way and her fee was refunded to her and her removed status confirmed.

23. Ms Soomaroosing submitted an application 'Admissions & Licensing Committee: Application for readmission to membership, affiliate or student register' form to ACCA for readmission to the ACCA register dated 22 August 2024.

24. ACCA wrote to Ms Soomaroosing on 9 June 2025. Ms Soomaroosing was referred to the form she completed and submitted to ACCA dated 22 August 2024 with her application for readmission.

25. In this she had provided an explanation of the circumstances and events which led to her exclusion. Ms Soomaroosing explained that her email account had recently been compromised by unauthorised individuals, resulting in the submission of the relevant documents without her knowledge. She explained that she had been alerted about the suspicious activities and unauthorised access to her email account by her email provider. She further explained that the false documents had been submitted on her behalf during the period she alleges her email account had been compromised. Ms Soomaroosing stated that she was committed to providing any additional information or documentation required to rectify the situation and demonstrate her integrity and commitment to ACCA. She further stated that she was actively working with her email provider and cybersecurity experts to ensure such incidents did not happen in the future.

26. Ms Soomaroosing was asked to explain the email address that she had registered with ACCA as her ACCA registered email address. She explained, *“My registered email address with ACCA was [REDACTED]. This was the primary contact email associated with my ACCA account until it was compromised”*.

27. Ms Soomaroosing confirmed that her current ACCA registered email address was [REDACTED] She explained, *“I updated it as soon as I became aware of the breach to prevent further issues”*.

28. Ms Soomaroosing was asked if she knew who had hacked her email address. She explained, *“I am unaware of the identity of the person or persons who may have hacked my email account”*.

29. Ms Soomaroosing was asked why she thought that anyone who had hacked her email would have submitted false documents to ACCA with her name and details endorsed on them. Ms Soomaroosing replied, *“I believe that the hacker may have used my compromised email account to submit false documents to ACCA in order to gain access to my account or manipulate my ACCA records”.*

30. Ms Soomaroosing was asked what if any other emails were sent from her compromised email account during the period her email was hacked and what did they relate to. Ms Soomaroosing stated, *“I’m not sure exactly which emails were sent from my compromised account, but I believe there may have been fraudulent messages”*.

31. Ms Soomaroosing was asked to explain when her email account had been hacked. She stated, *“My email account was likely compromised between May 2024 - July 2024, i don't have the exact date as i have deleted the other email account”*.

32. Ms Soomaroosing was asked when her email account was not compromised. She explained, *“My email account was secured before May 2024. Since then I am not using the email account anymore”*.

33. Ms Soomaroosing was asked by ACCA to provide copies of the notifications she received from her email provider notifying her that her email account had been compromised and that there had been suspicious activity and

unauthorised access to her email account. These have not been provided to ACCA.

34. Ms Soomaroosing was also asked to provide the name of her email provider and whether she can contact them to obtain the aforementioned information (if she did not have it to hand) and/or any further information regarding the period of time that her email account had been compromised, how it had been compromised and the results of their investigation. These have not been provided to ACCA.

35. Ms Soomaroosing was also asked whether her email provider provided her with the results of any investigation they conducted into her email account being compromised and if so, to provide ACCA with a copy of this. These have not been provided to ACCA.

36. Ms Soomaroosing was asked whether she had studied and/or graduated from the University of Mauritius and if so, to confirm the degree course she had studied on, the dates she had studied there and whether she had graduated. All the questions asked of her in these emails were sent to her ACCA registered email address using a password protected email and an unencrypted email. An email was also sent to her via Outlook to inform her that these emails had been sent to her on 9 October 2025. Ms Soomaroosing has not provided a response to ACCA's emails of 9 October 2025. ACCA attempted to telephone Ms Soomaroosing regarding this matter on 21 October 2025 but were unable to speak to Ms Soomaroosing or leave her a message.

DECISION ON FACTS/ALLEGATION(S) AND REASONS

37. The Committee considered the documents before it, the submissions of Ms La Roche on behalf of ACCA and the advice of the Legal Adviser. The Committee bore in mind that the burden of proving an allegation rest on ACCA and the standard to be applied is proof on the balance of probabilities.

Allegation 1

38. The Committee determined that there was clear contemporaneous evidence available in this case in the form of email correspondence from Ms

Soomaroosing including enclosing degree certificates and transcripts to ACCA to seek exemptions on her examination requirements.

39. The Committee determined that these emails originated from Ms Soomaroosing's email account registered with ACCA and there were a number of emails from Ms Soomaroosing seeking exemptions, which would have only benefitted Ms Soomaroosing.

40. The Committee also considered Ms Soomaroosing's explanation that her account to be compromised but determined that it was not credible. She had provided no evidence of the account being compromised as requested by ACCA.

41. Therefore, it was more likely than not that Ms Soomaroosing submitted or caused to be submitted the documentation set out in Schedule A of the Allegations and Allegation 1 is proved.

Allegation 2

42. The Committee first considered the state of Ms Soomaroosing's mind and concluded that her actions were deliberate. The Committee considered there was a clear motivation for Ms Soomaroosing to seek exemptions from examination requirements to secure an unfair advantage, and that is why she submitted a falsified degree certificate and transcript, which had been verified by the University of Mauritius as not being attributable to her, but to another registered student.

43. The Committee considered that when applying the objective test for dishonesty, the ordinary decent person would consider Ms Soomaroosing's actions to be dishonest with the purpose of gaining an unfair advantage to her. Therefore, the Committee found Allegation 2 proved.

Allegation 3

44. As this Allegation was brought in the alternative, the Committee disregarded this Allegation in light of their finding in connection with Allegation 2.

Allegation 4

45. The Committee next considered whether the facts proven would constitute misconduct. The Committee determined that the allegations found proven do constitute misconduct, as Ms Soomaroosing had fallen far short of the professional standards expected of her as a former student member.

46. She had been dishonest in submitting falsified records to seek an unfair advantage. The Committee considered that Ms Soomaroosing’s actions could be described as deplorable and brought discredit to the profession and therefore did constitute misconduct. Therefore, Allegation 4 is proven.

SANCTION(S) AND REASON(S)

47. 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.

48. The Committee was mindful that Ms Soomaroosing is administratively removed from the student register. Ms La Roche submitted to the panel that Ms Soomaroosing cannot be removed twice, but the Committee could still make a direction that they would have removed her from the student register if the power was available to them. She reminded the Committee that they have the power to also consider ineligibility or disqualification from examinations and to order that there is no application for readmission to the student register for a period of time.

49. The Committee accepted the advice of the Legal Adviser.

50. The Committee considered both the aggravating and mitigating factors in this case.

51. The Committee considered that there were a number of aggravating factors present. The Committee determined that Ms Soomaroosing’s conduct was persistent and the pattern of misconduct took place over a period of time. The

Committee also considered that Ms Soomaroosing's misconduct had an adverse impact on the profession as conduct of this nature would allow student members to obtain an unfair advantage within the profession. The Committee also found that there was no evidence of insight.

52. In mitigation, the Committee took into account that there had been some engagement in the ACCA's investigation albeit that was limited, and therefore limited weight would be applied to this mitigating factor.

53. Having found that Ms Soomaroosing's actions amounted to misconduct, taking no further action was clearly not appropriate. The Committee therefore considered the available sanctions in ascending order of seriousness.

54. The Committee had regard to the GDS. Given the seriousness of the allegations, the serious departure from the relevant professional standards and the adverse impact to members of the public, the Committee considered, neither an admonishment nor reprimand would be an appropriate sanction.

55. The Committee considered severe reprimand. Whilst a severe reprimand could be applied for misconduct of a serious nature, the Committee noted that there were not any particular circumstances of the case or mitigation advanced that would satisfy the Committee that there was no continuing risk to the public. This misconduct was intentional, it caused indirect harm, there was no insight and there was limited cooperation.

56. The Committee then considered the sanction of removal from the student register. The Committee determined that Ms Soomaroosing's misconduct was fundamentally incompatible with being a student member. Her behaviour was a significant departure of the professional standards expected of a student member. She had acted dishonestly and abused her position as a student member to seek an unfair advantage. The Committee bore in mind that the GDS guidance on dishonesty and the body of case law which indicates that removal is the appropriate sanction in such cases.

57. Therefore, the Committee considered that had Ms Soomaroosing not been administratively removed from the student register, they would have made an order for her removal.

58. Taking into account her removal, the Committee considered that the appropriate sanction would be for a direction that Ms Soomaroosing cannot make an application for readmission for a period of 12 months from the effective date of the order pursuant to CDR 13(12).

COSTS AND REASON(S)

59. ACCA applied for costs in the sum of £6,160. The application was supported by a schedule providing a breakdown of the costs incurred by ACCA in connection with the investigation and hearing.

60. The Committee considered that in principle a costs order should be made in favour of ACCA. It was satisfied that the costs sought were appropriate and had been reasonably incurred. Ms Soomaroosing had not provided any information in respect of her means.

61. The Committee determined that the appropriate order was that Ms Soomaroosing pay ACCA's costs in the sum of £5,380 after applying a small reduction to reflect the hearing taking less time than anticipated..

EFFECTIVE DATE OF ORDER

62. The Committee determined that the effective date of the order will be from the date of the expiry of the appeal period, pursuant to CDR 20(1).

Mr Tom Hayhoe
Chair
3 July 2026