Think Ahead ACCA

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Mr Raphael Pierre-Louis**
Heard on:	**Friday, 31 July 2026**
Location:	**Remote link via Microsoft teams**
Committee:	**Ms Avril O'Meara (Chair)** **Ms Morenike Asaju (Accountant)** **Mr Nigel Pilkington (Lay)**
Legal Adviser:	**Mr Alastair McFarlane**
Persons present and capacity:	**Mr Raphael Pierre-Louis (ACCA Student)** **Mr Matthew Kerruish-Jones (ACCA Case Presenter)** **Miss Nicole Boateng (Hearings Officer)**
Outcome:	**Removal from the student register and costs awarded to ACCA in the sum of £1,000**

INTRODUCTION

1. ACCA was represented by Mr Kerruish-Jones. Mr Pierre-Louis attended and was not represented. The Committee had before it a Bundle of papers, numbered pages 1 – 109, a Tabled Additionals Bundle numbered pages 1-6 and a Service Bundle numbered pages 1 – 17.

SERVICE

2. Having considered the Service Bundle, the Committee was satisfied that notice of the hearing was served on Mr Pierre-Louis in accordance with the Complaints and Disciplinary Regulations 2014 (“CDR”).

ALLEGATIONS

Mr Raphael Pierre-Louis, a student of ACCA, in respect of his centre-based CBE Financial Accounting (FA) examination taken on 9 December 2025 ('the Exam'):

1. Was in possession of and/or used or intended to use unauthorised materials, during the Exam, contrary to Exam Regulation 4 and thereby sought to gain an unfair advantage in the Exam and/or future exam(s) within the meaning of 6(a).

2. Mr Pierre-Louis's conduct as referred to above was:

   a) Dishonest, in that Mr Pierre-Louis used or intended to use any or all of the unauthorised materials to gain an unfair advantage in the Exam; or in the alternative:

   b) Such conduct demonstrates a failure to act with integrity.

3. By reason of his conduct, Mr Pierre-Louis is:

   a) Guilty of misconduct and liable to disciplinary action pursuant to Byelaw 8(a)(i); or in the alternative:

   b) Liable to disciplinary action in relation to Allegation 1.

BACKGROUND

3. Mr Pierre-Louis became an ACCA student on 7 October 2022.

4. On 9 December 2025, Mr Pierre-Louis sat a Financial Accounting exam at the [REDACTED] Exam Centre. The exam commenced at 09.00 and was due to last for 3 hours 20 minutes.

5. Prior to the start of any centre-based exam all candidates receive an exam attendance docket, which contains ACCA Exam Regulations and Guidelines. Mr Pierre-Louis admitted in his SCRS2B form that he received the exam attendance docket that day and had read the reverse of the docket including ACCA's regulations and guidelines.

6. The Exam Invigilator completed an SCRS1B form which records that Mr Pierre Louis was found in possession of unauthorised materials at 11:30 am. It was recorded that these were *"2 line paper taken from an Exercise Book with premade notes, letter size folded in 8"* (sic). The materials were found *"in hand when collecting the rough papers"*. The invigilator recorded that they were seen at the end of the exam *"despite the candidate claiming the unauthorised materials were in his hands upon entering the exam room and on his desk."*

7. On the same day of the exam, Mr Pierre-Louis completed a SCRS2B form in relation to the incident. On it he stated *"Yes"* in response to whether he was in possession of unauthorised materials and that the unauthorised materials comprised of *"two extra rough paper"* and were found in his possession *"After the exam when handing over the working sheet"*. Mr Pierre-Louis confirmed the unauthorised materials were found in his possession by *"The invigilator"* and stated *"No"* in response to whether he accepted that the unauthorised materials were relevant to the syllabus being examined, the reason given being *"Because it was two extra blank paper."*

8. In his report the Examiner stated that the material was relevant to the syllabus and this particular examination he was he stated there was no way to confirm whether the notes had been used only that they could be used as they contained information from the FFA syllabus which included:

"Definition of IFRS Committee
Lists categories of Ratios
Guidance on items that impact CFs
JE for recording dividend

Impact on movements in SPL/SFP on ROCE/Quick ratio/TR days
Explanation of error of omission, principle and commission
Reasons for calculating ratios
Details on correcting errors
SPL/SFP layout, including impact of intercompany
Ratios
GP
OP
ROCE
Net Assets
Current ratio
Quick ratio
Inventory, TR and TD days
Gearing."

9. On 4 March 2026, ACCA's Investigation Department wrote to Mr Pierre-Louis to advise him of the complaint which had been received and requested his comments in this regard.

10. On 18 March 2026, Mr Pierre-Louis provided a response asserting:

"Yes i read the exam regulations and guidelines before sitting the exam.

2. Yes i admit i was in possession of two extra rough papers which was not handed to me by the invigilator.

3. Yes i used it to write some of the formula that i had remember by heart.

4. I am really sorry that it has come to a situation like this as i wasn't really aware that this would become an issue, i acknowledge my mistake and I sincerely apologize for my actions during the exam. I take full responsibility and understand that what I did was against the rules.I respectfully ask for your leniency and consideration in this matter, and I assure you that this will not happen again as i an fully invested in my further studies (sic)."

ACCA'S SUBMISSIONS

11. ACCA submitted that Mr Pierre-Louis breached Exam Regulation 4 in that he was in possession of and or used unauthorised materials in the exam. It submitted that his intention was to use or attempt to use the unauthorised materials to gain an unfair advantage.

12. ACCA also relied on the operation of Exam Regulation 6(a). Once a student is found in possession of unauthorised materials it will be assumed that they intended to use the unauthorised materials to gain an unfair advantage in the exam. The student in this case was found in possession of notes and therefore Exam Regulation 6(a) is engaged.

13. ACCA submitted that Mr Pierre-Louis's conduct was designed to assist him in the exam and amounted to cheating. It contended that it was dishonest and that he intended to gain an unfair advantage during the exam. ACCA contended that cheating in an exam is dishonest by the standards of ordinary decent people. ACCA's alternative to dishonesty was that the conduct amounted to a lack of integrity.

14. ACCA submitted that dishonestly attempting to cheat in a professional exam was serious enough to be categorised as misconduct.

MR PIERRE-LOUIS'S SUBMISSIONS

15. Mr Pierre-Louis admitted in his SCRS2B form that he was in possession of unauthorised materials during the Exam.

16. In his completed listing questionnaire dated 19 May 2026 Mr Pierre-Louis stated:

"I just want to sincerely apologise for my action during examination. I understand what I did was wrong and against the rules and values expected from a student. I deeply regret my action and the disappointment it has cause. I take full responsibility for my mistake and I am truly remorseful for my poor judgement. I just hope I can have one more chance to show that I can do better."

17. Further, in his email to ACCA dated 2 July 2026 Mr Pierre-Louis stated:

"I am writing this letter with deep regret and sincere remorse regarding my actions and the situation that has arisen as a result.

First and foremost, I would like to offer my heartfelt apology. I acknowledge that what happened was my responsibility, and I fully understand the seriousness of the matter. At the time, I did not understand that my actions would lead to consequences of this magnitude or cause such difficulties and concern. However, I recognize that my lack of understanding does not excuse what occurred.

I want to assure you that I am genuinely sorry and deeply regret my actions. I have spent a great deal of time reflecting on this situation, and I am truly remorseful for any disappointment or inconvenience I may have caused to ACCA and its members.

I would also respectfully ask for your forgiveness and consideration regarding the financial consequences. [PRIVATE]

I fully understand that my actions may have damaged the trust placed in me, and I accept responsibility for that. I am not seeking to avoid accountability; rather, I am humbly asking for understanding in light of my circumstances and the genuine remorse that I feel.

I have learned a painful but valuable lesson from this experience, and I can assure you that nothing similar will happen again. The incident has had a profound impact on me, and I will carry these lessons throughout my professional and personal life.

If the final decision is that I can no longer remain a member of ACCA, I will accept that outcome with respect and without dispute. While it would be deeply disappointing, I understand that my actions have consequences, and I will move forward with my life and career accordingly.

Once again, I sincerely apologize and respectfully ask for your forgiveness and consideration. Thank you for taking the time to read my letter and for considering my circumstances.

Yours faithfully,
Raphael Pierre-Louis"

18. Mr Pierre-Louis made admissions to Allegations 1 and 2(a). He also indicated that he accepted that his conduct reached the threshold of misconduct as described in Allegation 3(a). The Committee also noted his oral submissions in mitigation.

DECISION ON ALLEGATIONS AND REASONS

19. The Committee accepted the advice of the Legal Adviser. The Committee noted Mr Pierre-Louis's admissions and was satisfied that they were clear and unequivocal.

20. The Committee accepted the admissions made by Mr Pierre-Louis and found Allegations 1 and 2(a) proved by virtue of his admissions under Regulation 12(3). As dishonesty was proved it did not need to consider the alternative of lack of integrity alleged in Allegation 2(b).

21. The Committee next asked itself whether, having been dishonest, Mr Pierre-Louis was guilty of misconduct. It noted Mr Kerruish-Jones's submissions on misconduct and those of Mr Pierre-Louis.

22. The Committee had regard to the definition of misconduct in Bye-law 8(c) and the assistance provided by the case law on misconduct. It was satisfied that Mr Pierre-Louis's actions brought discredit on him, ACCA and the accountancy profession. It was satisfied that cheating in a professional exam was deplorable conduct and reached the threshold of seriousness for misconduct. Being honest and trustworthy is a fundamental tenet of the accountancy profession. His conduct therefore had the potential to undermine the integrity of ACCA's examination system and public confidence in those taking the examinations and thus the profession.

23. In the light of its judgment on misconduct, no finding was needed upon liability to disciplinary action. Accordingly, it was satisfied that Allegation 3(a) was established and did not consider the alternative of liability to disciplinary action in Allegation 3(b).

SANCTIONS AND REASONS

24. The Committee noted its powers on sanction were those set out in Regulation 13(4). It had regard to ACCA's Guidance for Disciplinary Sanctions and bore in mind that sanctions are not designed to be punitive and that any sanction must be proportionate. It accepted the advice of the Legal Adviser.

25. The Committee considered that the conduct in this case was very serious. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. Being honest is a fundamental requirement of any accountant.

26. The Committee identified the following mitigating factors:

- Mr Pierre-Louis was of good character with no previous disciplinary record
- Mr Pierre-Louis made admissions at an early stage and he has co-operated fully throughout
- Mr Pierre-Louis has apologised for his conduct and expressed genuine remorse
- Mr Pierre-Louis has shown some good insight and reflection into the conduct.

27. The Committee identified the following aggravating factors:

- The conduct was for personal gain
- Abuse of trust placed on Mr Pierre-Louis as an ACCA examinee
- The conduct has undermined the integrity of ACCA's exams and the reputation of the profession.

28. Given the Committee's view of the seriousness of Mr Pierre-Louis's conduct, it was satisfied that the sanctions of No Further Action, Admonishment and

Reprimand were insufficient to highlight to the profession and the public the gravity of the proven misconduct.

29. In considering a Severe Reprimand, the Committee noted that a majority of the factors listed in the guidance were present. It was conduct of a very serious nature which can fall within a Severe Reprimand, but the Committee considered that the conduct was intentional. The Committee was satisfied that there was limited continuing risk to the public and that Mr Pierre-Louis has shown good insight and that a repeat of the behaviour was unlikely. It accepted he readily appreciates the severity of his conduct.

30. The Committee considered whether it had sufficient information to not require removal in order to satisfy the public interest in declaring proper standards and maintaining confidence in the profession. In the circumstances, the Committee concluded that a Severe Reprimand was not a sufficient and proportionate sanction given the seriousness of the conduct.

31. The Committee had regard to Sections E2 and E3 of the Guidance on Dishonesty and the seriousness of such a finding on a professional. It considered the factors listed at C5 of the Guidance for removal of Mr Pierre-Louis and was satisfied that his conduct was fundamentally incompatible with remaining on the register. The Committee did not consider that his mitigation was so remarkable or exceptional that it warranted a lesser sanction than removal. Accordingly, the Committee was satisfied that only removal from the register was sufficient to mark the seriousness to the profession and the public.

COSTS AND REASONS

32. ACCA claimed costs of £8,137 and provided a Schedule of costs. The Committee noted Mr Pierre-Louis's statement of means and his oral submissions which sufficiently detailed his financial situation. [PRIVATE]. However, the Committee, noted that the case had concluded in less time than scheduled and it was appropriate to make some reduction for this and [PRIVATE]. The Committee concluded that it was appropriate to make a substantial further reduction to reflect these circumstances. The Committee therefore determined that the proportionate and appropriate amount of costs

was £1,000. Accordingly, it ordered that Mr Pierre-Louis pay ACCA’s costs in the amount of £1,000.

EFFECTIVE DATE OF ORDER

33. Given that Mr Pierre-Louis was a student at the certificate level below the main qualification, the Committee was not satisfied that it was in the public interest to make an immediate order. The risk to the public, given the Committee’s view of the low risk of repetition was low. Therefore, this order shall take effect from the date of the expiry of the appeal period unless notice of appeal is given prior to the expiry of that period, in which case it shall become effective (if at all) as described in the Appeal Regulations.

Ms Avril O’Meara
Chair
31 July 2026