

HEARING

**DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF
CHARTERED CERTIFIED ACCOUNTANTS****REASONS FOR DECISION**

In the matter of:	Mr Kudzai Burlington Nyamayemombe
Heard on:	Wednesday, 11 March 2026
Location:	Remotely via Microsoft Teams
Committee:	Dr Helen Goulding (Chair) Ms Joanne Royden-Turner (Accountant) Ms Caroline Robertson (Lay)
Legal Adviser:	Mr Andrew Granville Stafford
Persons present and capacity:	Mr Kudzai Burlington Nyamayemombe (Member) Mr Matthew Kerruish-Jones (ACCA Case Presenter) Miss Sofia Tumburi (Hearings Officer)
Summary:	Allegations 1, 3 and 4 found proved Allegations 2(a) and 2(b) not proved Severe reprimand
Costs:	£800

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PRELIMINARY

1. The Disciplinary Committee of ACCA ('the Committee') convened to consider a report concerning Mr Kudzai Burlington Nyamayemombe.
2. The Committee had before it a bundle of documents (291 pages), a Separate Bundle (267 pages), a Supplementary Bundle (23 pages), a Tabled Additional Bundles (10 pages), a second Tabled Additional Bundles (29 pages) and a Service Bundle (21 pages).

ALLEGATIONS AND BRIEF BACKGROUND

3. The allegations against Mr Nyamayemombe were as follows:

Kudzai Burlington Nyamayemombe ('Mr Nyamayemombe'), at all material times an ACCA trainee:

- 1) Applied for membership to ACCA on or about 21 September 2022 and in doing so purported to confirm in relation to his ACCA Practical Experience training record that he had achieved the following Performance Objectives:
 - Performance Objective 1: Ethics and professionalism
 - Performance Objective 2: Stakeholder relationship management
 - Performance Objective 3: Strategy, innovation and sustainable value creation
 - Performance Objective 4: Governance, risk and control
 - Performance Objective 5: Leadership and management
 - Performance Objective 6: Record and process transactions and events
 - Performance Objective 7: Prepare external financial reports
 - Performance Objective 8: Analyse and interpret financial reports
 - Performance Objective 14: Monitor performance

- 2) Mr Nyamayemombe's conduct in respect of the matters described in Allegation 1 above was:
 - a) Dishonest in that Mr Nyamayemombe knew he had not achieved all or any of the performance objectives referred to in Allegation 1 above as described in the corresponding performance objective statements
 - b) In the alternative, any or all of the conduct referred to in Allegation 1 above demonstrates a failure to act with Integrity.
- 3) In the further alternative to Allegations 2a) and 2b) above, such conduct was reckless in that Mr Nyamayemombe paid no or insufficient regard to ACCA's requirements to ensure that the performance objective statements referred to in Allegation 1 be in his own words as required by ACCA;
- 4) By reason of his conduct, Mr Nyamayemombe is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 3 above.
4. Mr Nyamayemombe became a student member of ACCA in 2010. He ceased to be an affiliate member in 2016 but was re-admitted as an affiliate on 14 September 2021. He was admitted as a full member on 22 September 2022 following an application for membership submitted on or about 21 September 2022.
5. Part of the requirements of becoming an ACCA member, in addition to passing the relevant exams, is the completion of practical experience. ACCA's practical experience requirement is a key component of the ACCA qualification.
6. Practical experience is designed to develop the skills needed to become a professionally qualified accountant. There are two components:
 - Completion of nine performance objectives ('POs'). Each PO includes a statement of 200 to 500 words, in which the student explains how they have achieved the objective. They should, therefore, be unique to that student. The PO must be signed off by a practical experience supervisor

('PES'), who must be a qualified accountant recognised by law in the relevant country and/or a member of an IFAC body. They must have knowledge of the student's work in order to act as a PES. The PES is typically the student's line manager, though if their line manager is not suitably qualified, they can nominate an external supervisor provided the external supervisor has sufficient connection with the trainee's place of work.

- Completion of 36 months practical experience in accounting or finance related roles, verified by a PES. The period of practical experience may be verified by a non-IFAC qualified line manager.
7. Those undertaking this process are known as trainees. The trainee's progress is recorded online in their practical experience training record ('PER').
 8. In support of his application for membership, Mr Nyamayemombe submitted his PER to ACCA initially in or around August 2022. He stated he had worked as a [PRIVATE] for Company C [PRIVATE]. He had then worked for the same company from [PRIVATE] as a [PRIVATE]. He therefore had practical experience of over three years.
 9. Mr Nyamayemombe registered Person A as his 'IFAC qualified line manager' on 23 August 2022. Person A approved his time experience and POs. However, this was rejected by ACCA because Person A was an ACCA affiliate, not a full member, and therefore was not IFAC qualified.
 10. On 31 August 2022, Mr Nyamayemombe registered Person B as his IFAC qualified external supervisor. On 01 September 2022, Mr Nyamayemombe requested Person B to approve all nine POs. On 20 September 2022, all of the POs were approved by Person B.
 11. Following an investigation, it came to the attention of ACCA's Professional Development team that 22 ACCA trainees had submitted PERs in which there was significant duplication in the POs. Mr Nyamayemombe was one of this cohort.

12. All nine of Mr Nyamayemombe's PO statements contained wording which was significantly similar or identical to those of other trainees. The Committee was provided with a side-by-side comparison evidencing the use of the same or similar wording by Mr Nyamayemombe and other trainees in the cohort of 22.
13. By way of example, the following wording was used in Mr Nyamayemombe's PO1 and in the PO1s of five other trainees.

<u>Mr Nyamayemombe's PO1 submitted on 1.9.22</u>	<u>PO1s submitted by Trainees 8, 9, 10, 11, and 12 submitted between 12.11.21 and 22.6.22</u>
<p><i>As the businesses are growing vaster and sophisticated, the role of ethics and professionalism has become pivotal due to the recent corporate and accounting scandals such as [REDACTED].</i></p> <p><i>ACCA's code of ethics and conduct establishes a conceptual framework for all professional accountants to ensure compliance with the five fundamental principles of ethics.</i></p>	<p><i>As the businesses are growing vaster and sophisticated, the role of ethics and professionalism has become pivotal due to the recent corporate and accounting scandals such as [REDACTED].</i></p> <p><i>ACCA's code of ethics and conduct establishes a conceptual framework for all professional accountants to ensure compliance with the five fundamental principles of ethics.</i></p>

14. There were also differences between the POs submitted by Mr Nyamayemombe and the other trainees, of which the following is an example.

<u>Mr Nyamayemombe's PO1 submitted on 1.9.22</u>	<u>PO1 submitted by Trainee 8 on 12.11.21</u>
<p><i>I have achieved this element while working as [PRIVATE] at my present employer [Company C].</i></p> <p><i>through receiving and reviewing</i></p>	<p><i>I have achieved this element while working as [PRIVATE] at my present employer [Company D] through preparing and distributing realty tax</i></p>

<p><i>branch accounting information while ensuring that the company's policies and procedures are being followed and complying with local and national reporting as well as the taxation requirements. In addition, I have also fulfilled this requirement by implementing new changes brought from IFRSs in financial operations to ensure clients are being compliant to new changes.</i></p>	<p><i>invoices and PILTS for various properties to tenants in accordance with the national tax regulations and maintaining/processing Rental Master, including yearly review of CPI increase of leases and license fee agreements with tenants in line with the guidance set in IAS-17 and IFRS-16 (Leases) and also the authority's policies and standards.</i></p>
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15. None of Mr Nyamayemombe's POs were first in time, meaning that other trainees using the same or similar wording to that in Mr Nyamayemombe's statements had submitted theirs first.
16. On 01 September 2025, ACCA's Investigations Team sent an email to Mr Nyamayemombe setting out the complaint and asking him to respond to a number of questions.
17. Mr Nyamayemombe replied on 07 October 2025. He submitted an employment contract, wage slips and other documents, evidencing his employment with Company C. ACCA accepts that these documents appear to be genuine.
18. Mr Nyamayemombe stated in his reply that all practical experience described in his PER is genuine. He said he registered Person B as his external IFAC-qualified supervisor because his immediate line manager was not IFAC qualified and his employer lacked an internal qualified accountant.
19. Supervision by Person B, he said, occurred remotely and through regular communication, primarily through Whatsapp. In addition, Person B consulted with his line manager. Mr Nyamayemombe said the Whatsapp messages between himself and Person B were no longer available.
20. His explanation for the similar wording of the POs was that he consulted online resources and interacted with colleagues on professional learning platforms. He accepted that there are similarities but contended that the wording was

influenced by templates and not intentionally copied. He maintained that any similarity with other trainees' statements was unintentional and simply reflected his desire to use of standardised professional terminology and common descriptions of accounting tasks, rather than copying.

21. Mr Nyamayemombe was asked about Person D who has advertised 'ACCA PER completion services' via Facebook. Person D offers to complete POs for trainees for a fee. Person D had provided ACCA with a document purporting to be an approval of a membership for Mr Nyamayemombe. Person D also mentions Mr Nyamayemombe's name in a message and was aware that he is resident in [PRIVATE].
22. In light of the above, Mr Nyamayemombe was asked to explain his connection with Person D. He replied:

'I have never engaged [Person D] to complete my ACCA PER or any other ACCA-related submissions on my behalf as you claim. Infact is it even possible for someone to submit a PER on behalf of someone? That's not an email you showed me, it's a screenshot of an email I recall sending [them] notifying [them] I had qualified as a member. My only interactions with [them] were limited to making online enquiries about [their] advertised services, I remember [they] had online services i.e. facebook where [they] used to share some insights. during which [they] asked me basic information such as where I was based. and the type of work I was doing I did not provide [them] with my ACCA login details, membership approval email, or any official documentation as you claim. I consider this a potential misuse of my personal information, as I never authorised [them] to use any of my information eg screenshot with [them]'

23. ACCA's investigating officer wrote to Mr Nyamayemombe's two supervisors Person A and Person B, but neither replied.
24. In an email to ACCA dated 08 December 2025, Mr Nyamayemombe denied engaging in any dishonest conduct. He said that his PER was based on genuine work experience that was properly supervised, albeit remotely.

ACCA'S CASE

25. ACCA submitted that there is extensive advice online which makes it clear to trainees that the statements supporting their POs have to be written by them in their own words and, as such, must be unique. In light of that, ACCA submitted that it is not credible that Mr Nyamayemombe was unaware his POs had to be in his own words and describe the experience he had actually gained to meet the relevant objective.
26. By copying his POs, ACCA contended that Mr Nyamayemombe had acted dishonestly or, in the alternative, with a lack of integrity. In the further alternative, ACCA submitted that his actions were reckless in that he paid no or insufficient regard to the fact that his PO statements should truthfully and accurately set out how the relevant objective had been met.
27. Mr Nyamayemombe's conduct was, ACCA submitted, an attempt to subvert ACCA's PER process. It undermines public confidence in ACCA's membership qualification process and brings the Association and accountancy profession into disrepute. In the circumstances, ACCA contended, it amounted to misconduct.

MEMBER'S CASE

28. Mr Nyamayemombe provided a Statement of Defence dated 28 February 2026 in which he denied all the Allegations.
29. In respect of Allegation 1, he said that the POs he submitted were based on actual work he had performed in professional roles over several years. Whilst he acknowledged the similarity in language with those of other trainees, he said his intention was never to mislead or fabricate. Mr Nyamayemombe further said that his motive was to complete the required documentation despite difficult personal and professional circumstances. He referred to [PRIVATE]. He also referred to the limited resources available to him, as a trainee based in [PRIVATE], including the lack of qualified mentorship in the small firm that he worked for.

30. In relation to Allegation 2, he denied acting dishonestly or with a lack of integrity. He said in his Defence Statement that he had not attempted to mislead ACCA and he maintained that he had not submitted POs that were false or invented. He accepted that his conduct may have been affected by misjudgement under pressure, but not by a disregard for integrity. He said that his use of informal supervision and reference material was a result of limited access to qualified support rather than a wilful breach of ethical standards.
31. Mr Nyamayemombe disputed acting recklessly, as alleged in Allegation 3, though he acknowledged he could have exercised better judgment, particularly in documenting his POs and retaining supervision records. He maintained that his PER experience was supervised by a qualified accountant, and that this was done through regular communication by phone and Whatsapp messages.
32. Mr Nyamayemombe gave evidence to the Committee. He accepted that there were similarities between his POs and those of other trainees, which he said was due to the use by him of online resources. He told the Committee that there were Facebook groups where people advertised services of providing guidance on POs. He used templates from these platforms and also 'Googled templates'. There were a lot of templates, he said, and he chose to use the ones that best matched his experience.
33. He was taken to examples from the side-by-side comparison and accepted that large portions of his POs had been copied. He said his understanding was that he should use his own wording to describe his experience but that he could get guidance from online templates. He said he had used the templates to choose the correct terminology to demonstrate his experience.

DECISIONS ON ALLEGATIONS AND REASONS

34. The Committee considered the documents before it, the oral evidence of Mr Nyamayemombe, the submissions of both parties and the advice of the Legal Adviser. The Committee bore in mind that the burden of proving an allegation rests on ACCA and the standard to be applied is proof on the balance of probabilities.

Allegation 1

35. The Committee had sight of Mr Nyamayemombe's PER.
36. It was not in dispute that, as a matter of fact, he had submitted this on or about 21 September 2022 in support of his application for membership. Further, it was not in dispute that by doing so he purported to confirm he had achieved POs 1 to 8 and 14.
37. Notwithstanding that Mr Nyamayemombe formally denied this allegation, the Committee was satisfied that his denial was based on a misunderstanding of the effect of the allegation. He did not, in fact, deny that he had submitted the POs to support his membership application and, indeed, he contended that those did indeed describe his practical experience.
38. Therefore, the facts alleged in this Allegation were made out and the Committee found it proved.

Allegation 2(a)

39. Allegation 2(a) alleged that Mr Nyamayemombe's conduct was dishonest in that, when he submitted his PER Training Record to ACCA, he knew he had not achieved the POs as described in the respective PO statements.
40. In his evidence, Mr Nyamayemombe was taken to the following guidance issued by ACCA to trainees:

'Your situation and experience are unique to you, so we do not expect to see duplicated wording, whether from statement to statement, or from other trainees. If such duplication occurs then it may be referred to ACCA's Disciplinary Committee.'

41. Mr Nyamayemombe accepted that he was aware of this guidance. He also accepted that, having made use of templates which he found online, significant portions of the words he used were copied.
42. The Committee noted, however, that there was a difference between text that was copied and original text in Mr Nyamayemombe's POs. The copied text

covered what might be termed general or contextual background. Where Mr Nyamayemombe gave specific examples of work he had done which met the objective, the text was original and unique to Mr Nyamayemombe's application.

43. The Committee also noted that there was no evidence from which it could conclude that the specific examples Mr Nyamayemombe had given were not from his own work experience.
44. The Committee had regard to the test for dishonesty, as set out in *Ivey v Genting Casinos*. It also considered the specific allegation made by ACCA in relation to the state of Mr Nyamayemombe's knowledge or belief as to the circumstances in which he acted. It was alleged that he knew he had not achieved the objectives as he had set out in his POs.
45. The Committee was not satisfied that the work examples given by Mr Nyamayemombe did not reflect his actual experience. It was, therefore, not satisfied that ACCA had proved he knew he had not achieved the objectives as described in his PER.
46. Further, when considering the conduct in question against the standards of ordinary and honest people, the Committee was not satisfied that a failure to follow guidance necessarily amounts to dishonesty. The Committee accepted Mr Nyamayemombe's explanation that he had used templates because he had wanted to structure his statements using words and phrases which would give him the best chance of a successful application.
47. Accordingly, the Committee did not find that Mr Nyamayemombe had been dishonest. It found Allegation 2(a) not proved.

Allegation 2(b)

48. The Committee bore in mind the guidance given by the Court of Appeal in *Wingate and Evans v Solicitors Regulation Authority* [2018] EWCA Civ 366. It took into account that acting with integrity connotes adherence to the ethical standards of the profession.
49. The Committee therefore considered whether, by submitting the POs which included copied text, Mr Nyamayemombe had breached the ethical standards

that would be expected of an applicant for membership of a professional organisation.

50. Mr Nyamayemombe was aware of the guidance referred to in paragraph 40 above and had clearly not followed it. However, the Committee accepted that whilst the generic text was copied, the specific examples given were drawn from his personal experience. It also accepted Mr Nyamayemombe's explanation as to why he used templates, and that he had not appreciated there was anything wrong in doing so.
51. This conduct was, in the Committee's view, better characterised as a procedural failing than an ethical failing. It did not, the Committee determined, constitute a failure to adhere to the ethical standards of the profession such as to justify a finding of lack of integrity.
52. Therefore, the Committee found Allegation 2(b) not proved.

Allegation 3

53. ACCA's case is that Mr Nyamayemombe paid no or insufficient regard to ACCA's requirements to ensure that the performance objective statements referred to in Allegation 1 were in his own words. ACCA alleged that this amounted to a reckless disregard for his professional responsibilities.
54. The Committee agreed. Mr Nyamayemombe proceeded on the basis of an assumption that it was acceptable to adopt generic wording from templates. ACCA's guidance makes it clear that it is not, and therefore this was not a reasonable assumption to make. Mr Nyamayemombe had taken a risk by copying text from other submissions, in clear breach of the guidance, and the Committee was satisfied that in doing so he had acted recklessly.
55. The Committee therefore found Allegation 3 proved.

Allegation 4

56. Having found Allegations 1 and 3 proved, the Committee considered whether conduct in question amounted to misconduct. The Committee reminded itself

that it had, in Allegation 3, found that Mr Nyamayemombe had acted recklessly in relation his application for membership of ACCA.

57. Given the fundamental importance of the membership application process, this is a serious falling short of the standards that are expected of trainees.
58. Further, the Committee was of the view that such conduct brings discredit to Mr Nyamayemombe, the Association and the profession of accountancy.
59. Therefore, taking into account Bye-law 8(c), this constitutes misconduct, rendering Mr Nyamayemombe liable to disciplinary action under Bye-law 8(a)(i).
60. The Committee therefore found Allegation 4 proved.

SANCTION AND REASONS

61. 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.
62. The Committee was informed that no previous findings had been made against Mr Nyamayemombe.
63. Mr Nyamayemombe addressed the Committee in mitigation. He emphasised that he accepted the Committee's findings and that he should have taken more care with his application. He said that he takes standards seriously and that he was committed to upholding the reputation of ACCA.
64. The Committee was provided with a letter from Company C which spoke highly of Mr Nyamayemombe's competence, integrity and leadership capabilities at work.

65. Having found that Mr Nyamayemombe's actions amounted to misconduct, taking no further action was not appropriate. The Committee therefore considered the available sanctions in ascending order of seriousness.
66. The Committee considered the guidance in the GDS in relation to admonishment and reprimand. Having accepted that Mr Nyamayemombe had achieved the POs, the Committee accepted there had been no adverse impact arising from his misconduct. It also accepted that this was an isolated incident and that Mr Nyamayemombe had shown insight into his failings. However, the Committee considered that the conduct in question amounted to a deliberate disregard by Mr Nyamayemombe of his professional obligations. Further, there was no early admission.
67. In particular, the Committee did not consider that this misconduct was of a minor nature. Therefore, it did not consider either an admonishment or a reprimand would sufficiently meet the public interest in this matter.
68. The GDS says that a severe reprimand would usually be applied in situations where the conduct is of a serious nature but there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public, and there is evidence of the individual's understanding and appreciation of the conduct found proved.
69. The GDS says the following factors may indicate that a severe reprimand is an appropriate sanction:
- a) *The misconduct was not intentional and is no longer continuing, though the member may have acted recklessly;*
 - b) *Evidence that the conduct would not have caused direct or indirect harm;*
 - c) *Insight into failings;*
 - d) *Genuine expression of regret/apologies;*
 - e) *Previous good record;*
 - f) *No repetition of failure/conduct – it was an isolated incident;*

- g) Rehabilitative/corrective steps taken to cure the conduct and ensure future errors do not occur;*
- h) Relevant and appropriate references;*
- i) Co-operation during the investigations stage.*

70. The Committee considered that most of these factors were present. In particular, it accepted Mr Nyamayemombe's assurances as to his future commitment to upholding standards and it accepted that, in light of his insight, the risk of repetition was low.
71. Further, the Committee considered that excluding Mr Nyamayemombe from membership would, in the circumstances of this case, be disproportionate.
72. Therefore, the Committee concluded that the appropriate and proportionate sanction was a severe reprimand.

COSTS AND REASONS

73. ACCA applied for costs against Mr Nyamayemombe in the sum of £3,539.50. The application was supported by a schedule providing a breakdown of the costs incurred by ACCA in connection with the hearing.
74. The Committee found that there was no reason in principle not to make an order for costs in ACCA's favour. It was satisfied that the costs claimed were reasonable and had been properly incurred.
75. The Committee was provided with information about Mr Nyamayemombe's financial circumstances, which it accepted. [PRIVATE].
76. The Committee therefore ordered Mr Nyamayemombe to pay ACCA's costs in the sum of £800.

EFFECTIVE DATE OF ORDER

77. 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 Nyamayemombe gives notice of appeal in accordance with the Appeal Regulations prior to that.

Dr Helen Goulding
Chair
11 March 2026