

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Mehboob Raza Khan

Heard on: Friday, 8 May 2026

Location: Remote link via Microsoft teams

Committee: Ms Colette Lang (Chair),
Dr Beth Picton (Accountant)
Ms Caroline Robertson (Lay)

Legal Adviser: Mr Alastair McFarlane

Persons present

and capacity: Ms Joanna La Roche (ACCA Case Presenter)
Miss Nicole Boateng (Hearings Officer)

Outcome: Severe Reprimand and costs awarded to ACCA in the sum
of £5,500

INTRODUCTION

1. ACCA was represented by Ms La Roche. Mr Khan attended but was not represented. The Committee had before it a Bundle of papers, numbered pages 1 – 162, a Video Recording of the exam, a Phone Log and a Service Bundle numbered pages 1-20.

SERVICE

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

ALLEGATIONS

Mr Mehboob Raza Khan, a student of the Association of Chartered Accountants (ACCA), in relation to an on-demand remotely invigilated Audit and Assurance (AA) examination on 01 September 2025:

1. Used or permitted a third party to use, an unauthorised item, namely an electronic communication device capable of taking photographs.
2. Further to the matters referred to in Allegation 1, caused or permitted the taking of photographs of exam questions as presented on his computer screen.
3. Further to the matters referred to in Allegations 1 and 2, caused or permitted one or more of the photographs referred to in allegation 2 to be shared with a third party or parties unknown.
4. By reason of the matters referred to above in respect of Allegations 1 to 3, Mr Mehboob Raza Khan is in breach of one or more of:
 - a) Exam Regulation 5(a) and/or 5 (b) in respect of Allegation 1
 - b) Exam Regulation 13 in respect of Allegation 2
 - c) Exam Regulation 13 in respect of Allegation 3
5. Mr Mehboob Raza Khan's conduct as referred to in any or all Allegations 1 to 3 above:
 - a) Was dishonest in that the taking and/or retaining of photographs of exam content could potentially assist him if he had to resit the same exam, and thereby provide him with an unfair advantage; and/or

- b) Was dishonest in that causing and/or permitting one or more of the photographs to be taken and/or shared with a third party or parties unknown whether during the exam or otherwise, could provide them with an unfair advantage in the said exam or a future exam; or in the alternative:
- c) Demonstrates a failure to act with Integrity.

6. By reason of any or all of his conduct, Mr Mehboob Raza Khan is:

- a) Guilty of misconduct pursuant to Bye-law 8(a)(i); or in the alternative:
- b) Liable to disciplinary action by virtue of Bye-law 8(a)(iii) in respect of breaches of the exam regulations as set out in the allegations above.

BACKGROUND

- 3. Mr Khan became an ACCA student on 22 February 2024.
- 4. On 1 September 2025, Mr Khan sat an ACCA remotely invigilated Audit and Assurance exam.
- 5. On 16 September 2025 ACCA received a whistleblower report alleging that students from [REDACTED]. The whistleblower further alleged that prior to exams students would leak "ACCA official papers" to groups so that other students could pass the exams and attached images allegedly taken during a remotely invigilated Audit and Assurance (AA) examination on 01 September 2025. Some of these images show Mr Khan's name, student identification number and the Access Code provided to Mr Khan for the AA examination on 01 September 2025.
- 6. ACCA relies on the witness statement of Neil Smith, who exhibits the photographs received from the whistleblower, and confirms that the questions contained therein did appear in Mr Khan's exam. (To protect the integrity of

ACCA's exams, a redacted version of the photographs has been included in the Evidence Bundle.)

7. During the exam booking process students are required to click that they agree to the exam regulations and guidelines. This is a mandatory step in the process and exams cannot be booked until students indicate their acceptance.
8. The Investigations Officer reviewed the video footage of the exam (3 hours and 16 minutes long) and the relevant chat logs and audio logs and observed the following:
 - At approximately 00.12.37 Mr Khan is contacted via audio (Phone Log 1) and asked to carry out the environmental checks of the room. During a pan of the room, a dark coloured phone is seen on his table.
 - At approximately, 00.14.22 he holds his phone up to the camera asking, "where do I put this?" before appearing to throw the phone out of reach.
 - At 00.15.04 Mr Khan is advised via the chat, *"Please put your phone on silent mode and out of arm's reach. If you are using a laptop, please make sure your power cord is plugged in so that your laptop does not run out of battery. You must remain for the full duration of your scheduled exam time. You cannot leave the room unless it is for your one 5-minute break. If you complete your exam early you are required to remain under the proctor's supervision. In the event of an issue during your exam, you can contact a proctor via the chat function. If you have difficulty reaching a proctor during your exam via the chat function, please wave your hands to the webcam or speak out loudly and ask the proctor to call you."* Mr Khan responds "ok" .
 - The exam is launched at approximately 00.16.24 and Mr Khan appears to input answers and audibly use the keyboard/mouse until the exam is ended by him at 03.15.03.
9. On 03 October 2025, Mr Khan was sent the footage of the exam, notified of ACCA's Investigation and sent a series of questions about his place of

residence and the exam. He was also sent a redacted copy of the whistleblower's email and images and asked for his response.

10. On 07 October 2025 Mr Khan responded enclosing evidence of his residency in [REDACTED] and stated with regard to the photos:

"During my cancelled (A&A) exam on 1 September 2025, my laptop system froze and became unresponsive multiple times, causing significant mental panic. Believing that I might lose my examination attempt, I took several photos of the screen (around 10-11) purely to document the technical issue and report to ACCA to re-book my exam on later dates and seek guidance. Later I shared these images only with my building network administrator, who has previously assisted me with remote exam technical problem to fix the internet (wi-fi) issue."

"My mobile phone was kept beyond my arm reach during the whole examination period but when I started facing technical issues I tried to reach for my phone to evidence the problem and it might look like it was within my arm reach because of the camera angle."

"I now understand that photographing exam material, even unintentionally, is strictly prohibited under ACCA regulations. However, I want to emphasize that my actions were made in confusion and stress, not dishonesty. I did not share the photos publicly, nor did I attempt to gain any advantage from them as the paper attempted on 1st September 2025 was cancelled by myself. Unfortunately, it appears that one or more of these photos were later shared without my knowledge, leading to this misunderstanding."

11. In response to further questions from ACCA regarding the technical difficulties he alleged and whether he communicated this to the proctor, Mr Khan provided the following information on 2 November 2025:

"1) Timing of exam cancellation:

I did not cancel the exam during the session. Despite of the technical disruptions I experienced, including system freezes and unresponsiveness of screen, I continued and completed the full duration of the exam, which is why the examination log shows complete 190 minutes duration.

After completing the exam, I realized [sic] on how the technical issues had affected my performance. To ensure a fair opportunity to sit the paper under normal circumstances, I decided to cancel the attempt made on 1st September, 2025 and rebooked the exam for 8th September 2025.

2) Not notifying the PearsonVue Proctor:

During the exam, my system froze and became unresponsive several times, each freeze lasting approximately 30 seconds to 1 minutes. These brief but repeated interruptions disrupted my focus and made it difficult to continue the exam smoothly. I did not immediately notify the PearsonVue proctor, as my attention was on continuing the paper and managing the technical issues in the moment.

I sincerely regret that I was unable to report the problem in real time. My intention was never to overlook ACCA procedures, and I remain fully committed to following all proper channels in any future exams.

3) Multiple screenshots of different questions:

To document the repeated technical problems, I captured quick screenshots at the time of each freeze. Each screenshot corresponds to a separate interruption, which is why different questions appear in the images.

The screenshots were taken solely to document the technical issues and were never referred to before or during my re-scheduled exam. They had no value for the rescheduled exam taken on 8th September, 2025 as ACCA uses a wide question bank and questions change in each sitting. Now I fully understand that photographing exam content is a breach of ACCA policy. I sincerely apologise.

My intention was never to bypass ACCA procedures and I remain fully committed to full compliance with all ACCA guidelines in future exams [sic].

4) Person the images were shared with:

I shared these un-responsive images with my building net-work administrator after I had completed the exam to ask him why this technical issue may have occurred. This person does not have any connection to ACCA or exam content.

5) Use of images before re-scheduled exam:

I did not refer to any of these screenshots before or during my re-scheduled exam on 8th September 2025. Once I rebooked the exam, my focus was solely on preparing properly through ethical means. I understood that ACCA uses a wide question bank and that the same questions would not appear again, so the screenshots had no value in helping with the re-scheduled paper.

Their purpose was strictly to document the technical problems I experienced on 1st September, not to retain exam content. I remain committed to upholding ACCA's integrity standards and ensuring full compliance in the future."

12. The Investigations Officer sought further information from Mr Khan to clarify why he waited until after end of the exam to request a cancellation. He was also asked to provide evidence of any correspondence with ACCA about the cancellation and the technical issues he encountered. In addition, Mr Khan was asked to explain how, in his view, the photographs he admitted taking had come to be shared in a Telegram group.
13. Mr Khan responded promptly to ACCA, as follows:

"1) Clarification regarding the timing of cancellation

In my email dated 7th October, 2025, I used the word "immediately" to mean that I decided I would not rely on the 1 September, 2025 exam attempt once I realized that the technical issues had affected my performance. English is not my first language, and I now understand that my wordings may have reflected that I cancelled the attempt during the session. That was not my intention and I apologize for it.

To clarify:

- *I completed the full exam session on 1 September, 2025.*
- *After the exam, I took some time to re-think whether to wait for the result of given exam or rebook another attempt.*
- *I was concerned that rebooking too quickly might result in encountering the same technical issues, so I carefully considered my options.*
- *The ACCA portal does not have a separate “cancel” button for remote exams during live exam attempt; booking a new exam automatically cancels the previous booking.*
- *Once I decided to proceed with a fresh attempt, I re-booked the exam on 6 September, 2025 for the 8th September, 2025 sitting which was the earliest available date. At the time, I believed this was the correct procedure, which is why I do not have separate correspondence with ACCA regarding cancellation beyond the rebooking record.*
- *In my earlier email, I explained that I took screenshots because I was experiencing repeated freezes and unresponsiveness, and I wanted to document what was happening in case I needed to explain the situation later.*
- *My intention was to have a clear record of the technical issues so that, if ACCA asked for an explanation, I would be able to provide evidence of what happened.*
- *After the exam, I believed that rebooking the exam through the ACCA portal was the correct way to deal with the situation, and that the portal process itself addressed the issue. Because of this misunderstanding, I did not end up submitting a separate technical report to ACCA or using the screenshots for any formal communication.*
- *For that reason, I do not have any correspondence or guidance to provide. The screenshots were solely for documenting the freezes and*

were never used to gain any advantage or to assist with my rescheduled attempt on 8 September.

3) Whether I informed ACCA that I had taken photographs

I did not inform ACCA at the time that I had taken screenshots because I didn't know this was required. I captured them only to record the technical issues as they occurred, not as exam material.

The screenshots were never used for any purpose related to the exam and were not referred to before my rescheduled attempt on 8 September, 2025.

4) How the photographs may have ended up on a Telegram group

I do not know how the photographs reached a Telegram group. After the exam, I shared the screenshots only with only one person through whatsapp application—my building's network administrator,...—so he could help me understand why my system had frozen.

I did not share the images with other person nor did not upload them to any online platform. I also and did not give permission to any person for them to be forwarded to anyone else.. I became aware of their wider distribution only when ACCA notified me during this correspondence.

I was not involved in any further distribution and have since deleted all screenshots and chats with.... (my building network administrator) following ACCA instructions.”

14. On 19 November 2025 the Investigations Officer asked Mr Khan how the screenshots that he had admitted to taking and sharing with a third party were able to demonstrate that his screen had frozen and how many times he had sat an exam and then cancelled and re-booked the same at a later date.
15. Mr Khan provided the following response on 24 November 2025:-

“a) As explained earlier in my email response, during the exam my phone was not placed within my arm's reach. Before starting the exam session, I placed it

on the right side of my sofa, away from my desk, because I knew it was not meant to be used or to be kept near me during the exam. I did not have it on my desk, in my hands, or anywhere within immediate reach.

When the freezing issue kept happening and I panicked, I had to lean and stretch over to the side to grab the phone. I did not stand up, but I did have to extend my arm beyond my normal sitting position to reach it. The camera angle may have made it appear closer, but it was positioned outside my reachable area while I was seated normally at the desk.

The phone was only picked up after repeated screen freeze incidents happened, and it was used only to document the issue.

b) I took around 10–11 screenshots of screen to show that the problem was recurring and not a one-time glitch. The freezes happened more times than the photos I took, but I captured only some of them to illustrate the pattern in case I needed to explain it later. The screenshots were intended to show that the issue was ongoing and affecting the entire exam experience.

The screenshots demonstrate the issue because they show that at different points in the exam, on different questions, the same freezing behaviour occurred. Even though the questions differ, the screenshots capture the repeated moments where the screen became stuck or unresponsive. This pattern shows that the problem affected the exam throughout, not just once.

c) As far as I remember I had not canceled [sic] any exam in previous due to technical issues or any other problem.”

16. On 25 November 2025 the Investigations Officer reviewed ACCA's systems and noted that a previous Taxation exam had been cancelled and rebooked. A request was therefore made to the Computer Based Exam exams team for information about the exam, which provided that a Taxation exam had been sat by Mr Khan on 03 June 2025 for a duration of 180 minutes before being cancelled and then re-booked for 10 June 2025. The exam on 10 June 2025 lasted 181 minutes.

ACCA's SUBMISSIONS

17. ACCA's case was that Mr Khan was in possession of an unauthorised mobile phone in the exam which was not kept out of arm's reach as required by the exam guidelines, and that he used it to gain an unfair advantage in the exam on 1 September 2025. In effect, he was cheating or intending to cheat, and this was dishonest conduct. As an alternative to dishonesty ACCA alleged a lack of integrity.
18. ACCA submitted that the allegations referred to above are capable of proof by reference to the evidence in the video footage and documents in the Bundle.
19. ACCA relied on the fact that the matter was brought to ACCA's attention by a third-party whistle-blower to demonstrate that at least one other person had in their possession photographs that originated from Mr Khan's exam attempt on 01 September 2025, and ACCA submits that Mr Khan shared these photographs.
20. ACCA also relied upon the operation of Exam Regulation 6(b). ACCA submitted that if the Committee was satisfied that he was in possession of an unauthorised item, it will be therefore assumed that Mr Khan intended to use the unauthorised item to gain an unfair advantage. It will be for Mr Khan to prove that he did not intend to use the 'unauthorised item' for this purpose.

Allegation 1 – Used an unauthorised item and Allegation 4 a) breach of Exam Regulation 5 a) and/or b)

21. It is ACCA's submission that Mr Khan failed to adhere to Exam Regulations in that he failed to adhere to ACCA's Exam Guidelines to 'move mobile phones... out of arm's reach' and/or possessed an item at his desk or about his person which was not on the list of permitted items in the Exam Guidelines. He was using the mobile phone which was an unauthorised item.
22. It is ACCA's further submission that under Allegation 4a) by Mr Khan being in possession of and/or using an unauthorised item, namely a mobile phone, during the Exam, and that this was contrary to Exam Regulation 5(a) and/or 5(b).

**Allegation 2 – Taking photographs of exam questions and Allegation 4 c)
– Breach of Exam Regulation 13.**

23. ACCA relied on the evidence of the whistleblower in support of its contention that Mr Khan used the mobile phone to take photographs/recordings of the Exam content. This was contrary to Exam Regulation 13 as set out in Allegation 4 c).

Allegation 3 caused or permitted the photographs taken to be shared with a third-party and Allegation 4 c) – Breach of Exam Regulation 13.

24. ACCA relied upon the complaint from the whistleblower to show the photographs were shared – as well as Mr Khan's acceptance of sharing.

Allegation 5 – Dishonesty or Lack of Integrity

25. ACCA submitted that Mr Khan intended to gain an unfair advantage by taking photographs of the exam content which could potentially assist him if he had to resit the exam or assist others who received the photographs to gain an unfair advantage during future exams. Such conduct amounts to dishonesty and it amounted to cheating in the exam. Cheating in an exam would be regarded as dishonest by ordinary decent people.
26. ACCA submitted that if the Committee does not make a finding of dishonesty, then it should find that Mr Khan has acted without integrity.

Allegation 6 - Misconduct

27. ACCA contended that the dishonest conduct of trying to cheat in a professional exam clearly reached the threshold for misconduct. There was an alternative liability to disciplinary action in respect of Exam Regulation breaches.

MR KHAN'S SUBMISSIONS

28. Mr Khan has made detailed responses to the ACCA investigation, which have been set out in full in paragraphs 10-15 above. Further, Mr Khan provided ACCA with a detailed document covering his "*Explanation of Incident*" and "*Summary of Explanation*". Whilst he accepts that he used the mobile phone during the exam and photographed on screen content, he has consistently denied cheating and denied being dishonest or lacking integrity. He maintains that he only used the phone to take photographs of the screen "*in order to document the system state and the behaviour of the software.*" The "*purpose of the images was slowly to record the technical problem not to retain or study examination content*". He further accepts that after the examination ended he shared the images via WhatsApp with his building network administrator "*for the limited purpose of confirming whether the interruptions were likely caused by a local network or any other issue*". He maintains that his breach of exam regulations arose from "*poor judgment in a stressful technical situation, rather than dishonest intent to obtain an unfair advantage.*"

29. In his "SUMMARY OF MY REPLY", Mr Khan stated:

"1. I had no intention to cheat or use any unfair means from the pictures taken at the time of incident.

2. If I had any unfair intention to use the material, I would have hidden my ACCA credentials and picture on the incident pictures taken.

3. AA Exam taken on 1st September, 2025 was cancelled immediately therefore taking advantage from the incident pictures is out of question.

4. Not a single question given by ACCA during AA exam on 1st September, 2025 was repeated on 8th September, 2025 so the question of taking advantage of the incident pictures is totally out of question.

5. I once again apologize and respectfully request ACCA management to forgive me for this incident, and I give my assurance that in future I will strictly

adhere to all ACCA Examination regulations and uphold the highest standards of integrity and professional conduct expected of an ACCA student.”

30. Further, in his completed Case Management Form, dated 7 March 2026, Mr Khan stated that he admitted the factual matters referred in Allegations 1 to 3 but denied dishonesty or that his conduct was undertaken with the intention of gaining an unfair advantage for himself or providing an unfair advantage for another person.
31. Mr Khan maintained his position in oral evidence to the Committee.

DECISION ON ALLEGATIONS AND REASONS

32. The Committee accepted the advice of the Legal Adviser. The Committee reminded itself that the burden of proving the case was on ACCA and had regard to the observation of Collins J in *Lawrance v General Medical Council* on the need for cogent evidence to reach the civil standard of proof in cases of dishonesty. The standard of proof to be applied throughout was the ordinary civil standard of proof, namely the ‘balance of probabilities’. The Committee reminded itself to exercise caution in relation to its reliance on documents. The Committee heard that there had been no previous findings against Mr Khan and accepted that it was relevant to put his good character into the balance in his favour.

Allegation 1

Used or permitted a third party to use, an unauthorised item, namely an electronic communication device capable of taking photographs.

33. The Committee was satisfied that Mr Khan was under a duty under the Exam regulations to keep mobile phones out of arm’s reach. The photographs came from his mobile phone and Mr Khan admitted that he used it to take them and admitted Allegation 1. Accordingly on the evidence and on the basis of the admission under Regulation 12 (3), Allegation 1 was proved.

Allegation 2

Further to the matters referred to in Allegation 1, caused or permitted the taking of photographs of exam questions as presented on his computer screen.

34. The facts of this allegation also have been accepted by Mr Khan. Further, the Committee had regard to the evidence from the whistleblower and was satisfied that ACCA had established that Mr Khan did use a mobile phone and took photographs of exam questions during his examination attempt. Mr Khan admitted this allegation. Accordingly on the evidence and on the basis of the admission under Regulation 12 (3), Allegation 2 was proved.

Allegation 3

Further to the matters referred to in Allegations 1 and 2, caused or permitted one or more of the photographs referred to in Allegation 2 to be shared with a third party or parties unknown.

35. Mr Khan admitted that he shared the photographs with his technical network administrator. The Committee was therefore satisfied that he caused one or more of the photographs to be shared with a third-party. Accordingly on the evidence and on the basis of the admission under Regulation 12 (3), Allegation 3 was proved.

Allegation 4

By reason of the matters referred to above in respect of Allegations 1 to 3, Mr Mehboob Raza Khan is in breach of one or more of:

- a) Exam Regulation 5(a) and/or 5 (b) in respect of Allegation 1
- b) Exam Regulation 13 in respect of Allegation 2
- c) Exam Regulation 13 in respect of Allegation 3

36. The Committee was satisfied that using a mobile phone in exam was a breach of Exam Regulation 5; taking photographs of exam questions was a breach of Exam Regulation 13 and that sharing those photographs with the third-party was a breach of Exam Regulation 13. Mr Khan admitted these breaches.

Accordingly, the Committee was satisfied that Allegations 4 a), b) and c) were all proved.

Allegation 5

Mr Mehboob Raza Khan's conduct as referred to in any or all Allegations 1 to 3 above:

- a) Was dishonest in that the taking and/or retaining of photographs of exam content could potentially assist him if he had to resit the same exam, and thereby provide him with an unfair advantage; and/or
- b) Was dishonest in that causing and/or permitting one or more of the photographs to be taken and/or shared with a third party or parties unknown whether during the exam or otherwise, could provide them with an unfair advantage in the said exam or a future exam; or in the alternative:
- c) Demonstrates a failure to act with Integrity.

37. The Committee asked itself whether Mr Khan's conduct was dishonest in that by using his mobile phone to take questions of exam content during the exam he intended to gain an advantage in the exam or future exams (Allegation 5 a)). The Committee separately asked itself whether his conduct was dishonest and sharing the photographs with a third-party to provide them with an unfair advantage (Allegation 5 b)).

38. The Committee asked itself what Mr Khan's belief was as to the facts - what was his state of mind as to the facts at the time. The Committee was satisfied that Mr Khan had confirmed before the exam started that he knew the Exam Regulations and knew that he should not have his mobile phone with him or use it during the exam or take photos. The Committee was fully mindful of the operation of the reverse burden under Exam Regulation 6b.

39. The Committee carefully considered Mr Khan's explanation, which he has repeatedly and consistently maintained. The Committee accepted, on balance, Mr Khan's explanation that he had encountered technical difficulties

and that he took photographs to show his technical administrator of the difficulties he encountered. It found plausible and credible his explanation to the Committee that his administrator had previously rejected difficulties with his Internet. The Committee was satisfied that he had rebutted the presumption that he was acting to gain himself an advantage in future exams or to assist other examinees. The Committee would state that it was concerned how that information had reached the public domain but was nonetheless persuaded that the explanations for his conduct were consistent and plausible. The Committee was satisfied Mr Khan had given consistent and credible explanations that he had not used the photographs for personal gain. In those circumstances it did not conclude that his actions were dishonest. Therefore, Allegations 5a) and b) were not proved.

40. The Committee therefore considered the alternative of the lack of integrity. The Committee was satisfied that his conduct amounted to a lack of integrity. This was because he knew that the exam regulations prohibited this conduct and it was the Committee's conclusion that he had taken these photographs covertly because he had that knowledge. Such conduct fell short of the higher standards required from professionals.
41. Accordingly, the Committee was satisfied the Allegation 5 c) was proved.

Allegation 6

By reason of any or all of his conduct, Mr Mehboob Raza Khan is:

- a) Guilty of misconduct pursuant to Bye-law 8(a)(i); or in the alternative:
 - b) Liable to disciplinary action by virtue of Bye-law 8(a)(iii) in respect of breaches of the exam regulations as set out in the allegations above.
42. The Committee next asked itself whether, having been found to be lacking in integrity, Mr Khan was guilty of misconduct. It noted the submissions of ACCA.
 43. 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 Khan's actions brought discredit on him, the Association and the accountancy profession. It was satisfied that complying with the exam regulations was a fundamental tenet of the profession and the conduct of knowingly breaching the exam regulations for a private purpose and so acting without integrity reached the threshold of seriousness for misconduct. 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.

44. In the light of its judgment on misconduct, no finding was needed upon liability to disciplinary action. Accordingly, it was satisfied that Allegation 6(a) was proved and the Committee did not consider the alternative of Allegation 6(b).

SANCTIONS AND REASONS

45. The Committee noted its powers on sanction are 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.
46. The Committee considered that the conduct in this case was serious. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. Acting with integrity is a fundamental requirement of any accountant.
47. The Committee identified the following mitigating factors:
- Mr Khan was of previous good character with no previous disciplinary record.
 - He has made early admissions.
 - Mr Khan has shown insight.
 - He had expressed genuine remorse and apologised.
48. The Committee identified the following aggravating factors:
- The conduct breached the trust placed in examinees undertaking professional exams remotely.

- Potential damage to the examination system
49. Given the Committee's view of the seriousness of Mr Khan's conduct, it was satisfied that the sanctions of No Further Action, Admonishment, Reprimand were insufficient to highlight to the profession and the public the gravity of the proven misconduct. In considering a Severe Reprimand, the Committee noted that a majority of the factors listed in the guidance were present and, in particular, there was evidence of insight and remorse. It was an isolated incident and the Committee accepted that it was unlikely to be repeated. It considered the factors listed at C5 of the Guidance for removal of Mr Khan and was satisfied that some of the factors were present. However, Mr Khan's conduct was not intentional. He co-operated fully and made admissions. Dishonesty was not found. It was satisfied that, in the circumstances, his conduct was not fundamentally incompatible with him remaining on the register and that removal would be disproportionate in the circumstances. The Committee was satisfied that a Severe Reprimand from the register was sufficient to mark the seriousness to the profession and the public of his conduct.

COSTS AND REASONS

50. ACCA claimed costs of £5,939.50 and provided a Schedule of costs. The Committee had regard to ACCA's guidance on costs and the submissions of both parties on costs. It noted Mr Khan stated that he is currently unemployed but hoped to secure work shortly. He disclosed [PRIVATE] of savings but had not provided any documentary evidence as to any income and savings. The Committee decided that it was appropriate to award costs in this case, and considered the costs claimed to be reasonably incurred. The Committee considered it appropriate to make a reduction in the costs given the fact that the case took less time than anticipated. It concluded that given the information before it, the proportionate and appropriate amount of costs was £5,500. Accordingly, it ordered Mr Khan to pay ACCA's costs in the amount of £5,500.

Ms Colette Lang
Chair
8 May 2026