

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Miss Rishika

Heard on: Friday, 04 September 2026

Location: Remotely via Microsoft Teams

Committee: Mr Andrew Gell (Chair)
Mr George Wood (Accountant)
Mr Colin Childs (Lay)

Legal Adviser: Mr Sean Hammond

Persons present

and capacity: Mr Stuart Brady (ACCA Case Presenter)
Ms Anna Packowska (Hearings Officer)

Summary Removed from the student register with immediate effect.
Costs awarded to ACCA in the sum of £5,000.00.

INTRODUCTION

1. The Disciplinary Committee ("the Committee") convened to determine allegations made by ACCA against Miss Rishika. Miss Rishika did not attend the hearing and was not represented. ACCA was represented by Mr Stuart Brady.

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2. The Committee had a Disciplinary Report and Bundle consisting of 72 pages and a Service Bundle consisting of 17 pages.

SERVICE OF PAPERS

3. The Committee considered the content of the Service Bundle and noted that a notice of hearing had been sent to Miss Rishika's registered email address on 05 August 2026. The Committee was satisfied that this was more than 28 days prior to the hearing and therefore complied with the requirements of Regulation 10(1)(a) of the Complaints and Disciplinary Regulations 2014 (as amended) ("the CDR"). The Committee further noted that the notice of hearing complied with the other requirements of the CDR.
4. The Committee was satisfied that this was effective service of the notice of hearing in accordance with the Regulations.

PROCEEDING IN ABSENCE

5. Mr Brady, on behalf of ACCA, invited the Committee to proceed with the hearing in the absence of Miss Rishika pursuant to Regulation 10(7) of the CDR.
6. The Committee accepted the advice of the Legal Adviser and had regard to the guidance in relation to proceeding in the absence of the Relevant Person contained in the ACCA Guidance for Disciplinary Committee Hearings. The Committee reminded itself that the discretion to proceed in absence must be exercised with the utmost care and caution. The Committee must consider fairness to Miss Rishika, but also fairness to ACCA and the wider public interest in the expeditious discharge of the Committee's function.
7. The Committee has already determined that Miss Rishika has been served with notice of this hearing in accordance with the CDR.
8. The Committee noted that following the service of the notice of hearing on 05 August 2026, the Hearings Officer sent a chasing email to Miss Rishika's email

address on 03 September 2026 in an attempt to ascertain if Miss Rishika would be attending the hearing. Further, on 03 September 2026, the Hearings Officer made two telephone calls to the telephone number Miss Rishika had provided to ACCA. Neither telephone call was answered and there was no opportunity for the Hearings Officer to leave a voicemail.

9. The Committee was mindful of the observations of Sir Brian Leveson in *Adeogba v General Medical Council [2016] EWCA Civ 162* as to the burden on all professionals subject to a regulatory regime to engage with the regulator both in relation to the investigation and the ultimate resolution of allegations made against them. The Committee noted that Miss Rishika has not engaged with the investigation of this matter and has not responded to the notice of hearing.
10. Having regard to the above, the Committee was satisfied that Miss Rishika has voluntarily absented herself and waived her right to attend the hearing.
11. Miss Rishika has not requested an adjournment, and the Committee was not persuaded that any adjournment was likely to secure her attendance on a future occasion.
12. The Committee acknowledged that there would be some prejudice to Miss Rishika if the hearing proceeds in her absence, however, the Committee was satisfied that Miss Rishika has been given every opportunity to engage and participate in these proceedings, but she has chosen not to do so. Accordingly, the Committee was satisfied that it was in the public interest to proceed with the hearing in the absence of Miss Rishika.

ALLEGATIONS

Miss Rishika, a student of the Association of Certified Chartered Accountants (“ACCA”), during an on-demand remotely invigilated Financial Management examination on 07 March 2025 (“the exam”):

1. Used or permitted a third party to use an unauthorised item, namely an electronic device capable of taking photographs ("the unauthorised item"), contrary to Exam Regulation 5(a) and/or 5(b).
2. Caused or permitted the taking of photographs of exam content presented to her ("the photographs"), contrary to Exam Regulation 11 and/or 13.
3. Caused or permitted the photographs to be shared with a third party or parties unknown, contrary to Exam Regulation 13.
4. Miss Rishika's conduct set out in Allegation 1, 2 and/or 3 was:
 - a. Dishonest in that she used or permitted the use of the unauthorised item, and/or caused or permitted the taking and/or sharing of the photographs, to gain an unfair advantage for herself and/or others in the exam and/or a future ACCA exam; or
 - b. In the alternative, such conduct demonstrates a lack of integrity.
5. Miss Rishika failed to co-operate with the consideration or investigation of this complaint, contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), in that she failed to respond to any or all of ACCA's correspondence dated:
 - a. 05 November 2025
 - b. 20 November 2025
 - c. 05 December 2025
6. By reason of any or all of her conduct set out in Allegation 1 to 5, Miss Rishika is:
 - a) Guilty of misconduct pursuant to bye-law 8(a)(i); or
 - b) In the alternative, liable to disciplinary action by virtue of bye-law 8(a)(iii) respect of Allegation 1, 2, 3 and/or 5.

BRIEF BACKGROUND

13. Miss Rishika became a student member of ACCA on 08 June 2023.
14. On 07 March 2025, Miss Rishika sat the online remotely invigilated session-based Financial Management Examination ("the exam").
15. At the relevant time, online examinations were delivered by the [PRIVATE] system. During the exam booking process, students are required to confirm that they agree to ACCA's Exam Regulations and Exam Guidelines. This is a mandatory step in the process and exams cannot be booked until students have confirmed their acceptance. Having booked an exam, the student is then sent an exam docket to their myACCA account. The exam docket confirms the student's exam details and contains a full copy of the ACCA Exam Regulations and Exam Guidelines.
16. Under ACCA's Exam Regulations and Exam Guidelines the use of electronic devices with photographic, recording, or smart functionality is not permitted during the exam. Such items are regarded as 'unauthorised items'. Further, candidates are not permitted to copy exam content in any manner or take photographs or videos or permit any other person to do the same. Exam content is owned by ACCA and candidates are prohibited from copying, photographing, videoing or reproducing in any manner exam content or permitting another person to do the same. Candidates are also strictly prohibited from distributing copies of exam questions or scenarios to any person.
17. On 02 October 2025 ACCA received an email from a whistleblower, which stated:

"One of your student he/she will misconduct [Sic] or cheated in exam held in March 2025

Student id [PRIVATE]

Proofs are given below"

18. A series of photographs were attached to the email. The photographs were images of the exam paper and one showed exam access code [PRIVATE].
19. Mr Neil Smith, employed by the ACCA as an Exam Production Technician, confirmed that Miss Rishika sat the exam on 07 March 2025. He was also able to confirm with reference to system records that the exam code [PRIVATE].is uniquely linked to the exam taken by Miss Rishika on student registration number [PRIVATE]. By completing checks with the Qualifications Production team, Mr Smith was also able to confirm that the images provided by the whistleblower detail exam content presented to Miss Rishika in the exam taken on 07 March 2025.
20. On 05 November 2025, a letter was sent to Miss Rishika's registered email address notifying her of ACCA's Investigation. She was sent a series of questions about the exam and provided with a redacted copy of the whistleblower's email and images and asked for her response to these.
21. No acknowledgment or response was received to the above letter or subsequent chasing letters sent to Miss Rishika's registered email address on 20 November 2025 and 05 December 2025.
22. An attempt was also made on 05 December 2025 to telephone Miss Rishika on her registered telephone number, but the number was not available.
23. The ACCA has not received any response from Miss Rishika.

ACCA's SUBMISSIONS

24. Mr Brady submitted that the Committee can be satisfied by the evidence provided in the witness statement of Mr Neil Smith that Miss Rishika's ACCA student number is [PRIVATE] and that on 07 March 2025, Miss Rishika took an online remotely invigilated session-based Financial Management Examination using the unique exam code [PRIVATE].

25. He further submitted that the email received by the ACCA from the whistleblower on 02 October 2025 specifically referred to Miss Rishika's ACCA student number. In addition, the photographs provided by the whistleblower showed a screenshot of the online exam including the unique exam code [PRIVATE].
26. Mr Brady submitted that it must follow that Miss Rishika either used or permitted the use of an unauthorised item during the exam on 07 March 2025, and that the unauthorised item was used to take the photographs provided by the whistleblower to the ACCA on 02 October 2025. He further submitted that given the whistleblower was in possession of the photographs, Miss Rishika must have caused or permitted the photographs to be shared.
27. Mr Brady submitted that Miss Rishika had been made aware of the ACCA Exam Regulations and Exam Guidelines and that in effect she was cheating and intending to gain an unfair advantage for herself and/or others in the exam and/or a future ACCA exam.
28. He submitted that Miss Rishika must have known that she was breaking the Exam Regulations and Exam Guidelines and that her conduct would be viewed as dishonest by ordinary decent people. Mr Brady submitted that in the alternative, Miss Rishika's conduct amounted to a lack of integrity.
29. Mr Brady submitted that Miss Rishika's dishonest conduct clearly reached the threshold for misconduct. Further Mr Brady submitted that Miss Rishika's failure to respond to the ACCA investigation amounted to a breach of the duty on students to cooperate with their regulator. He submitted that this was also sufficiently serious to amount to misconduct.
30. Mr Brady submitted that if the Committee did not find the allegations proved amounted to misconduct, the committee should consider the alternative liability to disciplinary action in allegation 6(b) in respect of allegations 1,2,3 and/or 5.

MISS RISHIKA'S SUBMISSIONS

31. Miss Rishika has not made any response or any submissions in respect of ACCA's case.

DECISION ON FACTS/ALLEGATIONS AND REASONS

32. ACCA did not call any oral evidence. It relied upon the documentary evidence contained in the Disciplinary Report and Bundle, which included the email and photographs sent by the whistleblower to the ACCA on 02 October 2025, and the witness statement and exhibits provided by Mr Neil Smith.
33. Miss Rishika failed to respond to the ACCA and has not provided any evidence or written submissions for the consideration of the Committee. The Committee therefore treated Miss Rishika's silence as a full denial of all the allegations.
34. The Committee received advice from the Legal Adviser, which it accepted. The standard of proof to be applied was the ordinary civil standard of proof, namely the balance of probabilities.
35. In reaching its decisions, the Committee had regard to the Guidance for Disciplinary Committee Hearings published by ACCA.

Allegation 1

Used or permitted a third party to use an unauthorised item, namely an electronic device capable of taking photographs ("the unauthorised item"), contrary to Exam Regulation 5(a) and/or 5(b).

36. The Committee was satisfied from the evidence contained in the witness statement of Mr Neil Smith that on 07 March 2025, Miss Rishika sat an online remotely invigilated session-based Financial Management Examination using the ACCA student number [PRIVATE] and the ACCA unique exam code [PRIVATE].

37. The Committee noted that in their email to the ACCA dated 02 October 2025, the whistleblower referred to "Student id [PRIVATE]". The Committee also noted that in one of the three photographs attached to the whistleblower's email the unique exam code [PRIVATE] is visible. The Committee was therefore satisfied that the photographs had been taken during Miss Rishika's exam on 07 March.

38. The Committee noted that Exam Regulations 5(a) and 5(b) state:

"5(a) The use of dictionaries, electronic devices, and/or translators of any kind is not permitted during the exam by you or any other person. You must not have on or at your desk a calculator which can store or display text. Further, the use of any electronic communication device, camera, smart watch, or any other item with photographic, recording or smart technology functionality, including mobile phones, is not permitted by you or any other person (unless the exam is being conducted remotely in which case the mobile phone must only be used only in accordance with ACCA's Exam Guidelines). Such items are regarded as 'unauthorised items' and are taken into the examination room at the candidate's own risk.

5(b) 'Unauthorised items' must not be worn, or placed on your desk, in pockets of clothing, in your bag or personal belongings, or be kept anywhere else on or about your person or desk by you or another person. If you, or another person, bring 'unauthorised items' to the exam, you must declare them to the exam personnel prior to the start of the exam. For Centre-Based exams, mobile phones (or communication devices of any type), smartwatches or other wearable technology, must be switched off and stored as directed by the examination personnel."

39. In the Committee's view, it was inconceivable that the photographs were taken without Miss Rishika's knowledge or involvement.

40. The Committee was therefore satisfied on the balance of probabilities that during the exam on 07 March 2025, Miss Rishika used or permitted a third party

to use an unauthorised item capable of taking photographs, contrary to Exam Regulations 5(a) and 5(b).

41. Accordingly, the Committee found allegation 1 proved.

Allegation 2

Caused or permitted the taking of photographs of exam content presented to her ("the photographs"), contrary to Exam Regulation 11 and/or 13.

42. The Committee has been provided with copies of the three photographs sent to the ACCA by the whistleblower on 02 October 2025.
43. For the same reasons as given in respect of allegation 1, the Committee was satisfied that photographs were taken using an unauthorised item during Miss Rishika's exam on 07 March 2025.
44. Having viewed the photographs and considered the evidence of Mr Neil Smith, the Committee was further satisfied that the photographs contained exam content presented to Miss Rishika during the exam on 07 March 2025.
45. The committee noted that Exam Regulations 11 and 13 state:

"11. If you are taking a computer-based exam you are not permitted to copy exam content in any manner or take photograph(s) or videos of your screen or permit any other person to do the same.

13. Exam content (questions, scenarios, format) is owned by ACCA. You are prohibited from copying, photographing, videoing or reproducing in any manner exam content (questions, scenarios and/or format) or permitting another person to do the same. You are strictly prohibited from distributing or seeking to exploit for commercial/personal gain and/or any other reason, copies of exam questions or scenarios to any person including other ACCA registered candidates."

46. For the same reasons as given in respect of allegation 1, the Committee determined that it was inconceivable that the photographs were taken without Miss Rishika's knowledge or involvement.
47. The Committee was therefore satisfied on the balance of probabilities that during the exam on 07 March 2025, Miss Rishika caused or permitted the taking of exam content presented to her, contrary to Exam Regulations 11 and 13.
48. Accordingly, the Committee found allegation 2 proved.

Allegation 3

Caused or permitted the photographs to be shared with a third party or parties unknown, contrary to Exam Regulation 13.

49. For the reasons given in respect of allegations 1 and 2, the Committee was satisfied that the photographs of the exam content were taken during Miss Rishika's exam on 07 March 2025.
50. Given that the photographs were in the possession of the whistleblower on 02 October 2025, the Committee was satisfied on the balance of probabilities that Miss Rishika caused or permitted the photographs to be shared with a third party or parties unknown, contrary to Exam Regulation 13.
51. Accordingly, the Committee found allegation 3 proved.

Allegation 4

Miss Rishika's conduct set out in Allegation 1, 2 and/or 3 was:

- a. Dishonest in that she used or permitted the use of the unauthorised item, and/or caused or permitted the taking and/or sharing of the photographs, to gain an unfair advantage for herself and/or others in the exam and/or a future ACCA exam; or

- b. In the alternative, such conduct demonstrates a lack of integrity.
52. Having found allegations 1,2 and 3 proved, the Committee went on to consider whether Miss Rishika's conduct in any of those allegations was dishonest in that she used or permitted the use of the unauthorised item, and/or caused or permitted the taking and/or sharing of the photographs, to gain an unfair advantage for herself and/or others in the exam and/or a future ACCA exam.
53. The Committee applied the test for dishonesty as set out in the case of *Ivey v Genting Casinos [2017] UKSC 67*.
54. The Committee first considered Miss Rishika's actual knowledge or belief as to the facts at the time. The Committee was satisfied that as an ACCA student, Miss Rishika was aware of the applicable ACCA Exam Regulations and Exam Guidelines at the time she sat the exam on 07 March 2025. The Committee noted that when booking the exam through the Pearson Vue system, she had been required to confirm that she accepted the Exam Regulations and Guidelines. Further, the Committee noted that having booked the exam, Miss Rishika would have received an exam docket which contained a full copy of the Exam Regulations and Guidelines prior to sitting the exam. The Committee was therefore satisfied that Miss Rishika knew that she was not allowed to use, or permit a third party to use, an unauthorised item during the examination to take photographs of the exam content presented to her and then allow those photographs to be shared with others. In the Committee's view, Miss Rishika knew that this would amount to cheating.
55. Having established Miss Rishika's state of mind, the Committee next considered whether her conduct would be considered dishonest applying the objective standards of ordinary decent people. The Panel was satisfied that Miss Rishika's conduct in allegations 1, 2 and 3 was dishonest applying those standards.
56. In reaching this decision the Committee was mindful of Exam Regulation 6(b), which states:

“6(b) If you breach exam regulation 5(a) and/or 5(b) or permit another person to act contrary to those exam regulations, it will be assumed that you, and/or the other person, intended to use the ‘unauthorised items’ to gain an unfair advantage for you or others in the exam and/or a future exam. In any subsequent disciplinary proceedings, you will have to prove that you, and/or the other person, did not intend to use the ‘unauthorised items’ to gain an unfair advantage for you, or others, in the exam and/or a future exam.

57. The Committee noted that Miss Rishika has not provided any innocent or alternative explanation for her conduct to rebut this assumption.
58. Accordingly, the Committee found allegation 4(a) proved in respect of allegations 1,2 and 3.
59. The Committee did not go on to consider allegation 4(b) namely whether there was a lack of integrity as this allegation was put as an alternative to allegation 4(a).

Allegation 5

Miss Rishika failed to co-operate with the consideration or investigation of this complaint, contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), in that she failed to respond to any or all of ACCA’s correspondence dated:

- a. 05 November 2025
- b. 20 November 2025
- c. 05 December 2025

60. The Committee noted the correspondence sent to Miss Rishika on 05 November 2025, 20 November 2025, and 05 December 2025.
61. The Committee noted that the correspondence was sent to Miss Rishika’s registered email address. The Committee was satisfied on the balance of probabilities that Miss Rishika received the emails. In the Committee’s view,

there is an expectation that an ACCA student would open and read any emails received from their regulator and comply with the obligation of ACCA students to cooperate with an investigation in accordance with Regulation 3(1) of the CDR.

62. The committee noted there is evidence that at least two of the emails were opened, however, Miss Rishika failed to respond to any or to provide answers to any of the questions posed by the Investigating Officer. The committee was satisfied on the balance of probabilities that this amounted to a failure by Miss Rishika to cooperate with the consideration or investigation of this complaint.

Allegation 6

By reason of any or all of her conduct set out in Allegation 1 to 5, Miss Rishika is:

- a) Guilty of misconduct pursuant to bye-law 8(a)(i); or
 - b) In the alternative, liable to disciplinary action by virtue of bye-law 8(a)(iii) respect of Allegation 1, 2, 3 and/or 5.
63. The Committee accepted the advice of the Legal Adviser and had regard to the provisions of bye-laws 8(a)(i), 8(c) and 8(d)(i)(iii). The Committee took into account the definition of misconduct given by Lord Clyde in the case of *Roylance v GMC (No.2) [2000] 1 AC 311*:
- “Misconduct is a word of general effect, involving some act or omission which falls short of what would be proper in the circumstances. The standard of propriety may often be found by reference to the rules and standards ordinarily required to be followed.”*
64. The Committee also had regard to the judgment in the case of *Meadow v GMC [2007]1 All ER 1*, in which the Court made clear that misconduct should not be viewed as anything less than serious professional misconduct.

65. The Committee also bore in mind that whether the facts found proved in allegations 1 to 5 amount to misconduct is a matter for its professional judgement.
66. The Committee was satisfied that Miss Rishika's dishonest conduct during the exam with the intention of gaining an unfair advantage for herself and/or others in the exam and/or a future ACCA exam, brought discredit on her, the ACCA and the accountancy profession. The Committee was satisfied that Miss Rishika's deplorable conduct fell far below the standards expected of her and reached the threshold of seriousness to amount to misconduct. Being honest and trustworthy is a fundamental tenet of the accountancy profession. In the committee's view, Miss Rishika's misconduct had the potential to undermine the integrity of ACCA's examination system and public confidence in those taking the examinations and therefore the accountancy profession.
67. The Committee was further satisfied that Miss Rishika's failure to cooperate with the investigation and respond to enquiries from ACCA's investigation team was a serious matter and also fell short of the standards to be expected of an ACCA student. In the Committee's view, it could not be regarded as anything other than unacceptable behaviour which brought the profession into disrepute and constituted misconduct.
68. In the light of its decision on misconduct, no finding was needed upon liability to disciplinary action. Accordingly, the Committee did not consider allegation 6(b).

SANCTIONS AND REASONS

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

71. The Committee considered the misconduct in this case to be very serious and towards the higher end of the spectrum.
72. 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 tenet of the profession. The Committee noted sections E2.1 and E2.2 of the Sanctions Guidance:

“E2.1 Dishonesty, even when it does not result in direct harm and/or loss or is related to matters outside the professional sphere undermines trust and confidence in the profession. The Committee should consider all possible sanctions and/or combinations of sanctions available to it in every case, nevertheless the courts have supported the approach to exclude members from their professions where there has been a lack of probity and honesty:

“...there is no room for a dishonest doctor”; Singh v General Medical Council;

“For all professionals, a finding of dishonesty lies at the top of the spectrum of misconduct”; Tait v Royal College of Veterinary Surgeons;

“...in the absence of remarkably good reasons in mitigation it should lead to erasure”; The Fifth Shipman Inquiry.

E2.2 The public is entitled to expect a high degree of probity from a professional who has undertaken to abide by a code of ethics. The reputation of ACCA and the accountancy profession is built upon the public being able to rely on a member to do the right thing in difficult circumstances. It is a cornerstone of the public value which an accountant brings.”

73. The Committee also had regard to Section F of the Sanctions Guidance and noted that a failure to co-operate with a disciplinary investigation is regarded as very serious by the ACCA. In the Committee’s view, Miss Rishika’s failure to co-operate was a very serious failing.
74. The Committee next considered whether there were any mitigating or aggravating factors present.

75. The Committee identified only one mitigating factor:
- Miss Rishika was of previous good character with no previous disciplinary record during her 3 years as an ACCA student.
76. The Committee identified the following aggravating factors:
- No evidence of insight.
 - The conduct breached the trust placed in students undertaking professional exams remotely.
77. In the Committee's view, the aggravating factors outweighed the mitigating factors and increased the seriousness of the case.
78. The Committee next considered the available sanctions in ascending order.
79. Given the Committee's view of the seriousness of Miss Rishika's misconduct, it was satisfied that the sanctions of No Further Action, Admonishment, Reprimand and Severe Reprimand were insufficient to protect the public, maintain public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance. In considering a Severe Reprimand, the Committee noted that a majority of the factors listed in the Sanctions Guidance were not present and, in particular, there was no evidence of insight or remorse.
80. The Committee considered the factors listed at C5 of the Sanctions Guidance for the removal of Miss Rishika's name from the student register and was satisfied that Miss Rishika's behaviour was fundamentally incompatible with being a student member of ACCA and remaining on the Register.
81. The Committee had regard to section E2.3 of the Sanctions Guidance but did not consider that there was any mitigation that was so remarkable or exceptional to warrant anything other than removal from the student register.

82. Accordingly, the Committee was satisfied that only removal from the student register was sufficient to mark the seriousness of Miss Rishika's misconduct, protect the public, maintain public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance.

COSTS AND REASONS

83. ACCA claimed costs of £5,703.50 and provided a schedule of costs. The Committee had regard to ACCA's guidance on costs. It noted Miss Rishika has not provided a statement of means or any supporting evidence in respect of her ability to pay costs. Having found all the allegations in this case proved, the Committee decided that it was appropriate to award costs to ACCA. The Committee considered the costs claimed to be reasonably incurred but decided that it was appropriate to make some reduction in the costs given the fact that the case took less time today than anticipated. It concluded that given the information before it, the proportionate and appropriate amount of costs was £5,000.00. Accordingly, it ordered Miss Rishika to pay ACCA's costs in the amount of £5,000.00.

EFFECTIVE DATE OF ORDER

84. The Committee was satisfied that it was in the interests of the public to make an immediate order in this case. This was to maintain public confidence in ACCA and because of the potential risk of Miss Rishika sitting further exams if the order does not take immediate effect.

Mr Andrew Gell
Chair
04 September 2026