Think Ahead ACCA

HEARING

# DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

## REASONS FOR DECISION

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| **In the matter of:** | **Mr Imran Ashraf** |
| **Heard on:** | **10 December 2025** |
| **Location:** | **Held remotely via Microsoft Teams** |
| **Committee:** | **Mr Andrew Gell (Chair),**<br>**Mr Abdul Samad (Accountant)**<br>**Mr Nigel Pilkington (Lay Member)** |
| **Legal Adviser:** | **Mr Richard Ferry-Swainson** |
| **Persons present and capacity:** | **Mr James Halliday (Case Presenter on behalf of ACCA)**<br>**Ms Aimee Murphy (Hearings Officer)** |
| **Summary:** | **Allegation found proved. Member excluded from ACCA** |
| **Costs:** | **£4,500.00** |

### INTRODUCTION/SERVICE OF PAPERS

1. The Disciplinary Committee ("the Committee") convened to consider an Allegation against Mr Imran Ashraf. Mr Halliday appeared on behalf of ACCA. Mr Ashraf attended and represented himself.

2. The papers before the Committee were in a bundle numbered 1 to 300 and an Additionals Bundle of 34 pages. In addition, the Committee was provided with

a skeleton argument and authorities relied on by Mr Halliday, in response to the abuse of process argument that Mr Ashraf raised. There was also a service bundle and Mr Ashraf's statement of means.

**ALLEGATIONS/BRIEF BACKGROUND**

3. It is alleged that Mr Imran Ashraf is liable to disciplinary action on the basis of the following Allegation:

Mr Imran Ashraf (Mr Ashraf), who is and was at all material times an ACCA member:

1. On 20 January 2022 was disciplined by another professional body, namely the Appeal Tribunal of the Taxation Disciplinary Board, allowing an appeal made by the Taxation Disciplinary Board of a decision taken by the Chartered Institute of Taxation and is accordingly liable to disciplinary action by virtue of Bye-law 8(a)(vi).

4. Mr Ashraf was admitted as an ACCA Member on 31 December 2014 and a Fellow on 31 December 2019. Mr Ashraf, at the relevant time, was a student member of the Chartered Institute Of Taxation.

5. Mr Ashraf wrote to ACCA on 21 April 2022 to explain that, *"I am reporting a finding of misconduct which was made in the Appeal Tribunal of the Taxation Disciplinary Board by way of a Decision on 20 January 2022, in relation to my conduct as a student member of the Chartered Institute of Taxation ("CIOT") during an assessment. The charges were as follows:*

*1.1 When sitting the Advanced Technical Examination - Taxation of Individuals examination on 12 November 2020, the Defendant colluded with others, namely [Person A].*

*1.2. The Defendant knew or should have known at the time of the examination that such conduct was in breach of CIOT's Code of Conduct for examinations.*

*1.3. If charges 1.1 and 1.2 are proved, the Defendant is in breach of: (a) Rules 2.1 and 2.2.1 in that he acted dishonestly, in breach of the fundamental principle of integrity;*

*(b) Rules 2.1 and 2.6.2 and/or 2.6.3 in that he did an act which discredits the profession, in breach of the fundamental principle of professional behaviour in that he failed to: (i) uphold the professional standards of the CIOT as set out in the Laws of the CIOT and ATT; and /or (ii) take due care in his professional conduct and professional dealings; and /or (iii) performed his professional work improperly or negligently to such an extent as to be likely to bring discredit to himself, to the CIOT or to the tax profession; and/or (iv) conducted himself in an unbefitting or unlawful manner, which tends to bring discredit upon a member and/or may harm the standing of the profession and/or the CIOT." "At the first instance on 14 September 2021, all charges were found not to have been proved. It was only on appeal by the Taxation Disciplinary Board that the charges were found proved (based on a fresh factual assessment, rather than any legal or procedural basis as is the usual legitimate ground for an appeal). This is a finding with which I do not agree and would challenge were there any affordable avenue available. Nevertheless, I understand my duty to disclose this to ACCA. I am happy to provide further information as and when required."*

6. Mr Ashraf explained that he and another student were informed on 25 February 2021 that a formal complaint was being made by CIOT and that the matter was being referred to the Taxation Disciplinary Board ("TDB"). Mr Ashraf stated that he and the other student denied the charges of collusion that had been made against them. He further stated, *"the Disciplinary Tribunal hearing took place by way of an online hearing (via Teams) on 14 September 2021 in front of a 3-person disciplinary committee. There was a barrister presenting the prosecution case for the TDB and a barrister representing us. Both of us willingly gave evidence and were cross-examined by the barrister for the TDB. We were also asked questions by the disciplinary committee. A transcript of our evidence is at [Appendix 6] and I believe it shows that although there was limited questioning we were not shaken in our account of how the similarities came about. The Disciplinary Tribunal went on to find that the charges were not proved, concluding that it could not be satisfied that collusion took place during the Examination as opposed to being explained by us having worked together closely beforehand."*

7. Mr Ashraf went on to say that the TDB did not accept the decision and appealed to the Appeal Tribunal of the TDB, stating *"the Appeal Tribunal hearing took place again by way of an online Teams hearing, on 20 January 2022. It announced its decision at the end of the hearing on that day and gave its formal decision and reasoning on 31 January 2022."*

8. The Appeal was advanced by the TDB on two grounds, for which permission had been given to appeal; first, that there was a serious procedural or other irregularity in the proceedings before the first instance hearing. Second, that the finding of the first instance tribunal was wrong. In short, the TDB's case was that Mr Ashraf's evidence to the panel, in which he had mentioned for the first time that he had prepared notes with [Person A], was akin to an ambush and the tribunal should have adjourned to allow investigation. The Appeal was resisted by Mr Ashraf and Person A.

9. The Appeal Tribunal allowed the TDB's appeal on 20 January 2022. The first ground of appeal, relating to procedural irregularity, was dismissed. The appeal was allowed on the second ground, with the appeal tribunal finding the first instance decision to be *"wrong"* and made their own findings of fact. All the allegations were found to be proved, and the appeal tribunal imposed a sanction of removal from the student register for Mr Ashraf and [Person A]

10. When referring to the decision, Mr Ashraf stated, *"That was largely on the basis of a close analysis of the similarities in the wording of the impugned answers. The Appeal Tribunal found that the similarities could not be explained by our joint preparation for the Examination and that they must have been the product of collusion during the Examination. It held that that amounted to a failure to uphold professional standards and conduct unbefitting and a sanction was recommended of removing us from the student register which the CIOT went on to impose as we have mentioned above. Each of us also had to make a contribution of £2,000 to the TDB's costs."*

11. The TDB's sanction took effect and Mr Ashraf was removed from the CIOT student register by CIOT on 15 February 2022.

12. ACCA sought information and documentation from Mr Ashraf regarding this matter. In a letter dated 24 November 2022, Mr Ashraf's legal representative asked ACCA to defer its investigation whilst Mr Ashraf sought to appeal the Taxation Disciplinary Board decision.

13. ACCA corresponded further with Mr Ashraf and his legal representative and having received copies of the Letter Before Claim to the Taxation Board, and their response, as well as the Particulars of Claim sent to the High Court, it was agreed that the matter should be placed on external deferral.

14. ACCA corresponded with Mr Ashraf from 14 April 2023, when the matter was placed on external deferral, to seek further details from Mr Ashraf about progress that had been made in relation to his application to the High Court.

15. ACCA received correspondence from Mr Ashraf on 15 July 2024 setting out their update and representations regarding the matter, namely that the appeal was no longer being pursued due to financial constraints. The case was taken off external deferral and ACCA considered Mr Ashraf's response.

16. Mr Ashraf stated that he is not guilty of the misconduct that was alleged against him by the Taxation Disciplinary Board. Mr Ashraf further stated, *"we believe that as a matter of law it would be inappropriate for ACCA to pursue any disciplinary case of its own against us given that the alleged misconduct has already been addressed and sanctioned by the CIOT. Alternatively, if ACCA is determined to proceed further it would be wholly inappropriate for it just to rely upon the findings of the TDB Appeal Tribunal and not to reconsider the allegations on their merits, not least because of the unsatisfactory way the Appeal Tribunal dealt with the case against us."*

17. Mr Ashraf further set out, to ACCA, the 'relevant history', the allegation of collusion and his response to it, which included reasons why he disagreed with the Appeal Tribunal's decision.

18. Mr Ashraf explained the history and chronology of the legal challenge that he took and wished to take against the decision. Mr Ashraf went on to say:

*"After much deliberation and discussions between us, we discontinued our legal challenge and vacated the hearing. That did not mean, however, that we accept that the TDB was entitled to give the findings it did. On the contrary, we do not accept the TDB Appeal Tribunal's decision for all the above reasons and continue to believe that the whole process was unfair and arbitrary. We embarked upon the particular form of legal challenge on the basis of legal advice because there was no other way to challenge the TDB and the CIOT or option of a judicial review. It is just that under our particular circumstances we unfortunately could not afford to continue our legal fight. As the situation stands today, the matter has reverted to the position where the Appeal Tribunal had overturned the Disciplinary Tribunal's decision in our favour dated 14 September 2021 and left us without a right of appeal or a judicial review. We are unable to afford rights based legal challenge against the CIOT and the TDB and thus left with virtually no option for a remedy."*

19. Mr Ashraf explained why he believed the ACCA's investigation should not proceed despite the findings made against him by the CIOT and upheld by the TDB. Mr Ashraf stated:

*"First and most importantly, we continue to reject any suggestion that we colluded during the Examination. We quite simply did not.*

*We had worked closely together and had prepared for the Examination as one including by way of formulating model answers. We were also working from the same jointly prepared notes. It is all that and our common linguistic inheritance and idiosyncrasies of usage which explain the extensive similarities in our answers; that is the simple and straightforward explanation for what occurred.*

*In contrast, the inference of collusion drawn by the Appeal Tribunal is completely unsatisfactory. It fails to pay due regard to the inherent likelihood given the way we had worked together and memorised key material and given that we were using the same jointly produced notes and also the same Tolley's and other reference material that there would be a high degree of similarity between our answers. It also fails to account for the many differences of detail between the answers which are completely inconsistent with any suggestion of copying or other collusion.*

*Furthermore, that finding pays no regard to the fact that there was no suggestion of collusion in respect of the answers given in the previous online examination. Nor was proper weight given to the fact that we had passed the traditional form of examinations before.*

*We are of good character with no prior disciplinary record and no criminal record. Yet further, there was nothing in our oral evidence to the Disciplinary Tribunal which supported the case of collusion, or even gave grounds for suspicion.*

*Putting together all such matters there was no proper basis for drawing an inference of collusion simply on the basis of an unbalanced and unfair linguistic analysis of the kind the Appeal Tribunal conducted. It was completely wrong to do so without hearing from us first.*

*Second, even if one supposes that we were guilty of collusion (which we were not) the fact is that we have now been prosecuted and sanctioned for that wrongdoing by the appropriate disciplinary body, the TDB. We understand that it would therefore be wrong in principle and an abuse of process for ACCA to conduct a second set of disciplinary proceedings and impose a further sanction in respect of the same underlying wrongdoing. No public interest would be served by doing so.*

*We believe that the position is precisely the same here as it was in the case of R (on the application of Venna Mandic-Bozic) v British Council for Counselling and Psychotherapy [2016] EWHC 3134 (Admin) [Appendix 11]. In that case Mr Justice Mostyn held (see paragraphs 38-47 in particular) that where one professional body with an overlapping responsibility with another professional body sought to bring disciplinary proceedings founded on the same complaint as had already been adjudicated upon in proceedings before the other professional body, there was a cause of action estoppel which prevented the second complaint continuing. It would also be manifestly unfair to a defendant and an abuse of process to allow the second, identical, complaint to proceed in such circumstances.*

*In so concluding the learned judge expressly rejected a submission that where a person was a member of two professional bodies it was fair to allow each of*

*them to hear the same complaint, saying, at paragraph 47: "I do not agree with this argument where the complaint to each body is identical and where the bodies are performing precisely the same functions over the same professions in accordance with common ethical standards. If the bodies were in fact regulating different professional activities, and if different ethical standards were applied by the two bodies, then the position would be quite different."*

*It is submitted that ACCA and CIOT are not regulating completely distinct professional activities and that they apply the same ethical standards. Therefore there is no proper basis upon which ACCA could pursue the very same complaint against us as was pursued before the TDB. That analysis is also supported by the commentary in Disciplinary and Regulatory Proceedings ed. Foster and Treverton-Jones QC, 10th edition, at 2.86 to 2.88, which we attach at [Appendix 12].*

*Finally, even if, contrary to the foregoing, ACCA takes the view that it should proceed, it cannot be appropriate to proceed simply in reliance on the fact that the Appeal Tribunal of the TDB concluded that we had colluded. There is nothing in the ACCA By-laws or its Complaints and Disciplinary Regulations which enables ACCA to treat such findings as conclusive, in contrast with the express provision made in respect of criminal convictions and civil judgments by by-laws 8(e) and (f). Furthermore, it would be completely wrong to treat the underlying misconduct as proven in circumstances where there was a clear breach of natural justice and other grievous failings in the procedure adopted by the Appeal Tribunal of the TDB which meant that we did not have a proper opportunity to address its concerns, and bearing in mind also that we had no further right of appeal. In such circumstances the findings of the Appeal Tribunal, although admissible de facto, merit little weight and should certainly not be treated as binding: see, for instance: In re A Solicitor [1993] QB 69, and Secretary of State for Education and Skills v Mairs [2005] EWHC 996 (Admin) [Appendix 13].*

*For all the above reasons we respectfully maintain that there was no proper foundation for the complaint made by the CIOT which led to the proceedings before the TDB, that the finding of the Disciplinary Board that the evidence did not demonstrate collusion was correct, that the Appeal Tribunal adopted an unfair procedure and came to a mistaken conclusion, and that in such*

*circumstances there is no proper basis for ACCA to institute its own disciplinary inquiry. That would not be appropriate when on a careful analysis there is no convincing basis for saying there was collusion. Furthermore, even if there were, we have been tried and sanctioned for that alleged wrongdoing such that it would be wrong in principle to proceed further against us. It is also contended that there is no public interest in taking matters further any way."*

20. Mr Ashraf was informed, in writing, on 17 February 2025, that a report of disciplinary allegations would be referred to an assessor for review. Mr Ashraf was invited to provide any comments and/or representations which he might wish to bring to the attention of the assessor to ACCA, by 6 March 2025. By 12 March 2025, ACCA had not received any further representations from Mr Ashraf.

21. On 21 November 2025, Mr Ashraf provided a 'joint witness statement' of himself and [Person A], dated 15 July 2024. He also provided a further witness statement from himself, dated 19 November 2025. That witness statement set out the same details as above in terms of the stance taken by Mr Ashraf and [Person A] that they did not collude in their answers. Mr Ashraf added:

*"It is important to note that I had already passed the 'Advanced Technical - Taxation of Individuals exam in May 2016 in the traditional in-person, closed-book format. Having demonstrated my competence under far stricter conditions, there would have been no reason or incentive for me to employ any unfair means in the same exam when it was repeated in November 2020 as an online, open-book exam - a format that is inherently easier, allowing access to notes, reference materials, and Tolley's. Using dishonest methods under these circumstances would have been unnecessary, illogical, and inconsistent with my professional integrity."*

22. Mr Ashraf explained that the only reason he sat the exam again in November 2020 was because the validity of his earlier pass had expired after three years and he had been unable to complete the remaining papers due to professional and family commitments.

23. Mr Ashraf argued that an allegation of collusion arising out of *"a singular incident based on a narrow and ultimately flawed analysis",* should not

outweigh his decade-long record of professional and academic integrity. He said that for ten years ACCA has known his conduct to be *'exemplary'* and prior to that his academic history was 'entirely unblemished.' He provided a number of references from colleagues and clients affirming his honesty and professional conduct, which, he said, supports his integrity and the implausibility of the allegation of collusion.

24. Mr Ashraf repeated that it would be wrong in principle and an abuse of process for ACCA to conduct a second set of disciplinary proceedings and to impose a further sanction in respect of the same underlying wrongdoing, saying no public interest would be served by doing so.

Abuse of Process submissions

25. At the hearing, Mr Ashraf made an abuse of process application, based on the points raised in his communications and as detailed above.

26. Mr Halliday, on behalf of ACCA, opposed the argument. In support he provided a detailed written skeleton argument and a number of authorities. In summary, Mr Halliday argued that the principle raised by Mr Justice Mostyn J in the case of *Mandic-Bozic* did not apply in this case because ACCA were not seeking to rehear the matter heard before the TDB, but rather were relying on the finding made by the TDB. He also highlighted the differences between ACCA, where the focus is on accountancy generally, including taxation, auditing and assurance, financial reporting and financial management; and CIOT where the focus is on tax and tax policy.

27. In addition, Mr Halliday argued that the Committee was entitled to rely on the findings of the TDB, unless persuaded by Mr Ashraf that the findings were so manifestly flawed or perverse that they could not be relied on. Mr Halliday disputed this to be the case.

The Committee's decision on the abuse of process argument

28. The Committee considered the application with care, taking into account the submissions made by both parties and all the written evidence. The Committee heard and accepted the advice of the Legal Adviser, who pointed out that whilst

all tribunals have an inherent power to protect their processes from abuse, to impose a stay in disciplinary proceedings is exceptional. The Committee was advised that the burden of proving an abuse of process lay with Mr Ashraf and the standard of proof was on the balance of probabilities.

29. The primary issue raised by Mr Ashraf, and supported by the case of *Mandic-Bozic*, is that it would be wrong for him to be tried twice on the same facts. The Committee was satisfied that such was not the case here and that the application was misconceived. Mr Ashraf was not charged by ACCA with having cheated in an exam and ACCA had not carried out any investigation into such an allegation. Instead, ACCA sought to rely on the findings of another disciplinary body in accordance with its own Bye-laws, namely Bye-law 8(a)(vi). The Committee was of the view that it could not be an abuse of process for ACCA to abide by its own Bye-laws; indeed it would be perverse if it were otherwise, since it would mean that no regulatory body could ever bring a case of this nature, based on the findings of another regulatory body. The key point here is that ACCA are not trying Mr Ashraf for the same matter and accordingly the dicta of Mr Justice Mostyn in the case of *Mandic-Bozic* does not apply to this case.

30. Accordingly, the Committee rejected the application by Mr Ashraf that it was an abuse of process for ACCA to proceed with this matter.

31. Having decided ACCA are not rehearing the same matter, the Committee did not need to consider whether ACCA and CIOT overlapped to the extent referred to by Mr Justice Mostyn in the *Mandic-Bozic* case. However, for the avoidance of doubt, the Committee accepted that there was some overlap between ACCA and CIOT, but was satisfied that they do not cover the exact same ground, with ACCA having a much broader remit. This is quite different from the two professional psychiatric bodies referred to in the case of *Mandic-Bozic*, where there was an almost total overlap of jurisdiction and membership.

32. The Committee also considered the point raised by Mr Halliday that it was entitled to rely on the findings of the TDB, relying on the case of *Peckitt v General Dental Council* [2016] EWHC 1803 (Admin). In that case Professor Peckitt was registered with both the General Medical Council (“GMC”) and the General Dental Council (“GDC”), by virtue of being a maxilla-facial surgeon. He

was found to have committed misconduct against a patient by the Medical Practitioners Tribunal ("MPT") and was erased from the medical register. The GDC brought proceedings on the basis he had been disciplined by the MPT. He sought to argue that the GDC was not entitled to do so.

33. The Court held that there was no bar to proceeding in this way. The allegation was not seeking to re-litigate the findings of the MPT, rather it relied on their findings, in which an appeal route had already been exhausted by Professor Peckitt. The Court held that this was entirely appropriate. In this case, an appeal route was available to Mr Ashraf from the TDB and indeed he did begin such a process but for financial reasons had to abandon it.

34. The Judge in the case of *Peckitt* did allow for *"rare and exceptional cases"* where a tribunal might not rely on the findings of another tribunal, but only where the first decision was *"so manifestly flawed or perverse that it would be wrong for the second tribunal to blind itself to that fact."* However, to be so persuaded, this Committee would have to be provided with stark evidence that the decision of the TDB was plainly wrong. The TDB considered all of the evidence provided to the first tribunal and Mr Ashraf had the benefit of legal representation. This Committee was not provided with stark evidence to show that the decision of the TDB was plainly wrong. It understood that Mr Ashraf felt aggrieved by and that the decision of the TDB was wrong, but that was not enough for this Committee to go behind the decision of the TDB.

35. Accordingly, this Committee does rely on the findings of the TDB and rules that it is not open to Mr Ashraf to seek to re-litigate the original case heard before the TDB.

**DECISION ON FACTS/ALLEGATION AND REASONS**

36. The Committee considered with care all the evidence presented and the submissions made by Mr Halliday and those made by Mr Ashraf. The Committee accepted the advice of the Legal Adviser and bore in mind that it was for ACCA to prove its case and to do so on the balance of probabilities.

**Allegation 1 – proved**

*On 20 January 2022 was disciplined by another professional body, namely the Appeal Tribunal of the Taxation Disciplinary Board, allowing an appeal made by the Taxation Disciplinary Board of a decision taken by the Chartered Institute of Taxation and is accordingly liable to disciplinary action by virtue of Bye-law 8(a)(vi).*

37. In accordance with Bye-law 8(a)(vi), a member shall be liable to disciplinary action if he has been disciplined by another professional or regulatory body.

38. Mr Ashraf denied the allegation on the basis that the TDB had been wrong in finding the matters proved against him.

39. In the Panel's view, Allegation 1 is capable of proof by reference to the evidence from the decision of the Appeal Tribunal of the Taxation Disciplinary Board, that Mr Ashraf himself disclosed to ACCA.

40. Mr Ashraf has explained in detail the reasons why he disagrees with the Appeal Tribunal's decision approving the charges against him. He has stated that he did not collude with another student and had no intention of malpractice and cheating.

41. The Committee has already indicated, however, that it is entitled to rely on the findings of the TDB and that it would not go behind those findings or allow Mr Ashraf to seek to re-litigate them.

42. The Committee was satisfied that the decision of the Appeal Tribunal of the Taxation Disciplinary Board on 20 January 2022, in respect of Mr Ashraf was evidence that Mr Ashraf, a member of ACCA, had been disciplined by another regulatory body and as such he was liable to disciplinary action by virtue of bye-law 8(a)(vi), by which he is bound as an ACCA member.

43. Accordingly, the Committee found Allegation 1 proved.

**SANCTION AND REASONS**

44. In reaching its decision on sanction, the Committee took into account the submissions made by Mr Halliday and those made by Mr Ashraf. Mr Halliday

confirmed that Mr Ashraf has no previous disciplinary findings by ACCA. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA and had in mind the fact that the purpose of sanctions was not to punish Mr Ashraf, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction must be proportionate. The Committee accepted the advice of the Legal Adviser, who reminded the Committee that it was not its role to punish a member for the second time in relation to a sanction imposed by another professional body.

45. In accordance with the Sanctions Guidance, however, the Committee is advised that it should take into account the sanction imposed by the other body, although it is not constrained to follow it.

46. In the decision of the Appeal Tribunal of the Taxation Disciplinary Board, the Tribunal stated, amongst other things, *"But the overwhelming feature of this case is the astonishing similarities between the answers of both candidates which cannot, on any reasonable or rational view, be explained by them working from the same notes. In addition, there was evidence from the Chief Examiner that 'the scale of similarities is such that it is inconceivable that it could be purely by chance. The Disciplinary Tribunal did not address the issues we have set out above in its decision, and therefore we are forced to conclude it did not properly consider them. Had it done so, it would have been inevitably drawn to the conclusion that the Respondents colluded during the exam … The Tribunal is satisfied that a proper evaluation of the evidence can lead to only one conclusion, namely that the Respondents had colluded in the preparation of their answers. The similarities were so striking that they are not explicable the basis of shared notes, particularly as they include a large number of sentences and phrases which address specific issues raised by the facts of the question and, therefore, could not have been prepared in advance … The Tribunal therefore finds that the decision of the Disciplinary Tribunal was wrong, and the second ground of appeal under regulation 21.4(b)(i) succeeds. As Regulation 24.6 does not apply, there is no power to remit this matter for a rehearing, and therefore we must substitute our own decision on the charges for that of the Disciplinary Tribunal."*

47. The Appeal Tribunal found :

- Charge 1.1 proved meaning they were satisfied that Mr Ashraf colluded with another student in preparing their exam answer;

- Charge 1.2 proved meaning they were satisfied Mr Ashraf knew or should have known at the time of the exam that such conduct was in breach of CIOT's Code of Conduct for exams;

- With respect to charge 1.3(a), the Appeal Tribunal stated, *"charge 1.3(a) alleges that the Respondents breached rules 2.1 and 2.2.1 of the PRPG in that they acted dishonestly and in breach of the fundamental principle of integrity. The 27 fundamental principle of integrity requires a member to be straightforward and honest in all professional and business relationships. Rule 2.2.1 of the PRPG 2018 requires a member to be honest in all their professional work. In order to find Charge 1.3(a) proved, therefore, the Tribunal had to be satisfied that the Respondents' conduct as set out in Charges 1.1 and 1.2 was dishonest. The Tribunal approached the issue of dishonesty on the basis set out by the Supreme Court in Ivey v Genting Casinos (UK) Limited. The Tribunal was in no doubt that the Respondents knew that, by colluding on their answers, they were cheating in a professional examination. This would be regarded as dishonest by the standards of ordinary and honest members of the public. The Tribunal was satisfied the Respondents' actions as set out in Charges 1.1 and 1.2 were dishonest and that Charge 1.3(a) was therefore proved."*

- With respect to charge 1.3 (b), the Appeal Tribunal stated, *"charge 1.3(b) alleges that the Respondents breached rules 2.1, 2.6.2 and/or 2.6.3 of the PRPG. Rule 2.1 of the PRPG sets out the fundamental principle of professional behaviour, which requires a member to comply with relevant laws and regulations and avoid any action that discredits the profession. Rule 2.6.2 of the PRPG requires a member to uphold the professional standards of the CIOT and ATT as set out in the Laws of the CIOT and ATT and take due care in their professional conduct and professional dealings. Rule 2.6.3 of the PRPG 2018 also prohibits members from conducting themselves in an unbefitting, unlawful or illegal manner, which tends to bring discredit on themselves, or which may harm the standing of the profession or the CIOT. The charge alleges that the Respondents*

*breached these rules in four different ways, namely that they: (i) failed to uphold the professional standards of the CIOT as set out in the Laws of the CIOT and ATT; (ii) failed to take due care in their professional conduct and professional dealings; (iii) performed their professional work improperly or negligently to such an extent as to be likely to bring discredit to themselves, to the CIOT or to the tax profession; (iv) conducted themselves in an unbefitting or unlawful manner, which tends to bring discredit upon a member and/or may harm the standing of the profession and/or the CIOT. The Tribunal did not consider that either (ii) or (iii) appropriately described the misconduct in this case. It is not apt to categorise cheating in an exam as a failure to take due care or as negligent or improper work. However, the Tribunal was satisfied that it does amount to a failure to uphold professional standards and is conduct unbefitting a member. The Tribunal was further satisfied that this would amount to a breach of rules 2.1, 2.6.2 and 2.6.3 of the PRPG. The Tribunal therefore found Charge 1(3)(b) proved against both Respondents on the basis of (i) and(iv)."*

48. In relation to sanctions, the Appeal Tribunal stated, *"TheTribunal concluded that the only appropriate and proportionate sanction was removal from the student register. Cheating in a professional exam undermines the integrity of the exam system. It was, in the Tribunal's view, conduct that is fundamentally incompatible with continuing registration of any member body. To impose any lesser sanction would undermine confidence in the profession. Further, the Tribunal could identify no good reason to depart from the guideline sanction the ISG. Therefore, pursuant to regulation 20.6(f)(x) of the Disciplinary Regulations, the Tribunal recommends that Mr Ashraf and [Person A] are removed from the student register of the CIOT."* The Appeal Tribunal also ordered Mr Ashraf to pay costs amounting to £2000 to the TDB.

49. When deciding on the appropriate sanction, the Committee carefully considered the aggravating and mitigating features in this case.

50. The Committee considered there to be the following aggravating feature: a finding of dishonesty before the DTB.

51. The Committee considered the following mitigating factors: a previously unblemished disciplinary record with ACCA~~;~~ positive references.

52. The Committee did not think it appropriate, or in the public interest, to take no further action or order an admonishment in a case where a member had been disciplined by another Regulatory Body.

53. The Committee then considered whether to reprimand Mr Ashraf. The guidance indicates that a reprimand would be appropriate in cases where the conduct is of a minor nature, there appears to be no continuing risk to the public and there has been sufficient evidence of an individual's understanding, together with genuine insight into the conduct found proved. The Committee did not consider Mr Ashraf's conduct to be of a minor nature. The Committee noted that when addressing factors relevant to seriousness in specific case types, ACCA's Guidance indicates that being disciplined by another professional body is considered to be 'very serious'. Accordingly, the Committee concluded that a reprimand would not adequately reflect the seriousness of the conduct in this case.

54. The Committee then considered whether a severe reprimand would adequately reflect the seriousness of the case. The guidance indicates that such a sanction would usually be applied in situations where the conduct is of a serious nature but where 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. The Committee considered none of these criteria to be met. The guidance adds that this sanction may be appropriate where most of the following factors are present:

- *the misconduct was not intentional and no longer continuing;*
- *evidence that the conduct would not have caused direct or indirect harm;*
- *insight into failings;*
- *genuine expression of regret/apologies;*
- *previous good record;*
- *no repetition of failure/conduct since the matters alleged;*
- *rehabilitative/corrective steps taken to cure the conduct and ensure future errors do not occur;*

- *relevant and appropriate references*
- *co-operation during the investigation stage.*

55. The Committee considered that almost none of these factors applied in this case and that accordingly a severe reprimand would not adequately reflect the seriousness of Mr Ashraf's behaviour. His misconduct as found by the DTB was intentional. There are positive references and Mr Ashraf has cooperated with ACCA throughout its investigation, however, that was not sufficient in the Committee's view to justify a severe reprimand.

56. Accordingly the Committee decided that the only appropriate and proportionate sanction was to exclude Mr Ashraf from membership of ACCA. Being disciplined by another Regulatory Body, particularly for matters of dishonesty, is a very serious matter. The Committee was satisfied that such behaviour represented a serious falling short of professional standards and was fundamentally incompatible with being a member of ACCA.

57. The Committee acknowledged the impact this decision would have on Mr Ashraf. However, his conduct was such a serious breach of bye-law 8 that no other sanction would adequately reflect the gravity of his offending behaviour. The Committee considered that a failure to exclude a member who had been disciplined by another Regulatory Body for cheating in an exam, would seriously undermine public confidence in the profession and in ACCA as its Regulator. The public is entitled to expect a high degree of probity from a professional who has undertaken to abide by a code of ethics. A lack of honesty and integrity undermines the public's trust and confidence in the profession. Thus, in order to maintain public confidence and uphold proper standards in the profession it was necessary to exclude Mr Ashraf from membership.

58. The Committee therefore ordered that Mr Ashraf be excluded from membership of ACCA.

**COSTS AND REASONS**

59. ACCA applied for costs in the sum of £6,996.50. The Committee was provided with a schedule of costs. The Committee was satisfied that the costs claimed were appropriate and reasonable.

60. Mr Ashraf provided a statement of means and the Committee took this into account when deciding the appropriate order to make in relation to costs.

61. The Committee had in mind the general principle that members against whom an allegation has been found proved should pay the reasonable and proportionate costs of ACCA in bringing the case. This was because the majority of members should not be required to subsidise the minority who, through their own failings, have found themselves subject to disciplinary proceedings.

62. In light of its observations above, the Committee reduced the amount requested to reflect Mr Ashraf's means and made an order in the sum of £4,500.00.

**EFFECTIVE DATE OF ORDER**

63. This Order will take affect on the expiry of the appeal period.

**Mr Andrew Gell**
**Chair**
**10 December 2025**