

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Priyank Patel

Heard on: Tuesday, 03 June 2025
Wednesday, 04 June 2025
Thursday, 05 June 2025

Location: Held Remotely via Microsoft Teams

Committee: Mr Andrew Gell (Chair)
Mr George Wood (Accountant)
Dr Jackie Alexander (Lay)

Legal Adviser: Mr Ashraf Khan

**Persons present
and capacity:** Mr Mazharul Mustafa (ACCA Case Presenter)
Mr Oliver Renton (Counsel on behalf of the Member)
Miss Nicole Boateng (Hearings Officer)

Summary Severe Reprimand

Costs: £13,500.00

ACCA



+44 (0)20 7059 5000



info@accaglobal.com



www.accaglobal.com



The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

INTRODUCTION

1. The Disciplinary Committee (“the Committee”) met to hear allegations against Mr Priyank Patel. Mr Patel attended the hearing and was represented by Mr Oliver Renton. ACCA was represented by Mr Mazharul Mustafa.
2. The papers before the Committee consisted of a Service Bundle of 26 pages, the Disciplinary Committee Hearing Bundle of 195 pages, Statement of Financial means 1 page and a Defence Evidence Bundle consisting of 33 pages. During the hearing the Committee was provided with further evidence on behalf of the defence consisting of 4 pages.

ALLEGATIONS

Mr Priyank Patel, an ACCA Member:

1. Secured full-time employment with Firm A on or about 1 March 2015 on the basis that he would devote the whole of his time, attention and abilities during his hours of work to his duties within Firm A and also his agreement to other restrictions relating to employment elsewhere, but failed to disclose to Firm A until 19 December 2022 he had obtained full-time employment with Firm B commencing on 9 September 2022.
2. Secured and thereafter retained full-time employment with Firm B commencing on 9 September 2022 by falsely confirming if he was appointed that
 - (i) He would terminate his employment with Firm A and he would just be contracting with them on an ad hoc basis to work for them up to 10 hours per week which would be performed outside his contracted hours with Firm B and
 - (ii) Falsely confirming to Firm B on 9 December 2022 that his employment with Firm A had ended.

3. By reason of the matters referred to in allegations 1 and 2 above, Mr Patel was dishonest in that:
 - (a) He failed to disclose to Firm A he had obtained full-time employment with Firm B despite the matters referred to in Allegation 1 above.
 - (b) Secured and/or remained in employment with Firm B on the basis of the confirmations he gave as referred to in Allegation 2 above.
 - (c) In the alternative such conduct demonstrated a failure to act with integrity in respect of his dealings with Firm A and/or Firm B as referred to in Allegations 1 and 2 above.
4. By reason of his conduct, Mr Patel is guilty of misconduct pursuant to bye-law 8(a)(i).

PRELIMINARY APPLICATIONS

3. Pursuant to Regulation 11(1)(a) of ACCA's Complaints and Disciplinary Regulations 2014 (as amended) ('CDR') Mr Renton applied for parts of the hearing which relate to Mr Patel's and his family's private life and health to be heard in private. ACCA did not object. The Committee took legal advice from the Legal Adviser. The Committee agreed Mr Patel and his family were entitled to privacy and therefore Mr Patel's interests outweighed the public interest in having the whole hearing heard in public. Accordingly, the Committee ordered those parts which related to Mr Patel and his family's private life and health would be heard in private.

BACKGROUND

4. On 20 March 2023, a complaint was made about the conduct of Mr Priyank Patel ("Mr Patel") by Firm A. They raised concerns that during his full-time employment with them, it had come to light that he also had secondary full-time employment with Firm B. Firm A stated Mr Patel's employment contract restricted him from having employment elsewhere. Furthermore, they

complained that Mr Patel had not disclosed his secondary employment to Firm A on taking up Firm B's offer of employment.

5. On 3 April 2023, a second complaint was made about the conduct of Mr Patel by Firm B, who claimed that it had come to their attention during Mr Patel's full-time employment with them that he had been employed full-time by Firm A at the same time. This was despite there being restrictions in his employment contract about obtaining employment elsewhere, and despite the fact that he had confirmed he would end his full-time employment with Firm A and would only continue to do contractual work for Firm A which would not exceed 10 hours per week, once he took up Firm B's offer of full-time employment.

Summary of the evidence and submissions on behalf of ACCA

6. The Committee heard from Person A on behalf of Firm A. The Committee noted that Mr Patel began his employment with Firm A on 1 March 2015. The Committee noted that Mr Patel's contract of employment stipulated the following: *"You are required to devote the whole of your time, attention and abilities, during your hours of work to your duties within the Company. You must not, during your period of employment with the Company (except with the prior written agreement of the Company) undertake directly or indirectly, or assist or have any interest in any other business or become an employee or agent of any other person, firm or Company or supply information or services to any other person, firm or company whether in return for payment or not, where this may affect your ability to do your job or exercise your judgement effectively."*
7. The Committee noted it wasn't until 19 December 2022 that Mr Patel's full-time employment with Firm B came to light, where it was confirmed that Mr Patel had been employed by Firm B from 9 September 2022 and that he was contracted to work from them Monday to Friday, 9.30am to 5.30pm.
8. Person A confirmed that Mr Patel was dismissed with immediate effect from Firm A on 17 January 2023, following a disciplinary process.

9. The Committee heard from Person B on behalf of Firm B. The Committee noted that Mr Patel became employed by Firm B on 9 September 2022. Person B produced Mr Patel's contract with Firm B, which stated: *"Unless you have obtained prior written consent from the Company, you shall not during your employment, directly or indirectly, engage in or acquire an interest in another business or be engaged in any other employment."*
10. Person B stated that before Mr Patel became employed by Firm B, he had informed Firm B that Firm A had offered him the opportunity to continue doing some contractual work for them, but that this would not exceed 10 hours per week, and that he would end his full-time employment with Firm A once he began his full-time employment with Firm B on 9 September 2022. He stated this particular agreement was not documented.
11. Person B stated that Mr Patel had confirmed to them on 9 December 2022 that his contract with Firm A had ended. This conversation took place in an informal context and there is no documentation recording the conversation.
12. ACCA submitted that Mr Patel pursued a course of conduct, carefully planned and sustained, to secure two full-time employments by lying to both employers or at least concealing from them the true facts or position. ACCA submitted this conduct is not deemed to be either straightforward or honest and would subsequently be regarded as dishonest by applying the objective standards of ordinary decent people.
13. Alternatively, ACCA submitted that Mr Patel has demonstrated a lack of integrity in respect of his dealings with Firm A and/or Firm B. The fact that he failed to disclose to either firm the existence of each second full-time employment, despite his contracts with both companies which stipulated that he would not obtain any other employment elsewhere, and despite informing Firm B that he was doing minimal contractual work for Firm A which the evidence has shown was not true, shows that he has not acted in a way that would live up to the professional standards he is bound by. Further it would not accord with what would have been expected by both Firm A and B during his employment with them.

14. ACCA submitted that by reason of Mr Patel's conduct as alleged above, he is also guilty of misconduct in respect of Allegations 1, 2 and 3, either because he was dishonest, or alternatively, lacked integrity.

Summary of the evidence and submissions on behalf of Mr Patel

15. Mr Patel admitted Allegation 1.
16. Mr Patel admitted Allegation 2 but denied making false confirmations to Firm B.
17. Mr Patel denied Allegation 3 (a) and 3(b). He admitted Allegation 3(c).
18. Mr Patel accepted his conduct amounted to misconduct.
19. The Committee heard from Mr Patel. He told the Committee he held a degree in Accountancy and Finance from [Private]. Mr Patel self-funded his route to qualification as an Accountant. He confirmed he qualified in 2020 and completed his ACCA training requirements by October 2020. Mr Patel stated qualifying as an Accountant gave him great pride and a sense of achievement.
20. Mr Patel confirmed that he was employed at the same time by both companies.
21. Mr Patel stated that Firm B were fully aware of his employment with Firm A continuing. He stated that he had to request Firm B on multiple occasions to confirm in writing they are aware of this and that it would not cause any conflicts of interest or any issues relating to his employment contract.
22. Mr Patel stated he was aware that as part of his employment with Firm A, his contract stated that he was not allowed to have employment elsewhere. However, he stated he had previously been advised by Firm A that as long as it did not affect his work and the core hours, Firm A would be happy for him to have other employment. Based on this assurance, Mr Patel stated he took the opportunity with Firm B when he was approached by them via LinkedIn.

23. Mr Patel told the Committee that he did not knowingly do anything wrong. He accepted his communication with Firm A and B should have been clearer and he should have been more proactive, but he was not being dishonest.
24. Mr Patel told the Committee that during the early stages of discussing the contract with Firm B, he was told there was a lot of flexibility around the working hours as long as the work was completed. Firm B stated they would offer him with flexible hours once Mr Patel had learnt their system.
25. Mr Patel stated he was able to manage both Firm A and Firm B separately. He stated he put in a lot of outside working hours, which included working very late at night/early hours of the morning. Mr Patel stated he gave 100% and managed Firm B during busy periods and took further annual leave from Firm A.
26. Mr Patel requested Firm B's payroll and HR manager, Person B, to amend his contract to clearly reflect that Firm B are aware of his employment with Firm A. Person B stated that their contract of employment is a set template and cannot be amended, however Person B and Person C, who was also a manager at Firm B, would try to get something confirmed in writing.
27. Mr Patel disputed that he had told Person C at Firm B that he had stopped working at Firm A during the month of October. He stated that he told Firm B on one occasion that he would like to get to the end of his probation with them before handing in his notice to Firm A at the end of January 2023 'due to job security'.
28. Mr Patel maintained Firm B were offering him flexible hours in which he was able to manage both Firm A and Firm B. When he needed to focus more on Firm B, that is when he took additional annual leave from Firm A to maintain and manage both workflows.
29. Mr Patel stated that as far as he was concerned, a full-time role is equivalent to 37.5 hours per week, so initially reading 35 hours in Firm B's contract, he felt it was not the equivalent of a full-time role.

30. Mr Patel stated that he had learnt from this experience and expressed apologies to all parties concerned, including his family and previous employers. He stated that he believed at the time he was adhering to ACCA standards, as he always strives to do. However, on reflection he accepts some of the judgements and decisions he has made fell below those standards. He maintained he was not being dishonest. He stated he would never do anything like this again.

[PRIVATE]

31. Under cross examination, Mr Patel stated that on 9 December 2022, he did not recall telling Person B that he had left Firm A. He stated he recalled he was at a networking event and talking to Person B. He recalled he could have said he was not working for Firm A at the time as he was on annual leave Person B could have misunderstood.

32. Mr Patel was taken to his contract of employment with Firm A, in particular the "Restrictions" clause, he stated he did not check this document. If he had checked it, he would not have proceeded with a contract with Firm B. He was taken to paragraph 42 of his written response dated 21 June 2023 in which he said:

"Yes, however as per evidence submitted (1.1) I have previously sought assurance with [Firm A] regarding a second employment, [Firm A] advised that as long as it does not affect my work and the core hours, they were happy for me to have another employment."

33. Mr Patel stated the written account is correct but at the time he was not aware of the clause when he signed the contract in 2018. He stated he sought assurances because there are factors such as conflict of interests which arise, and he wanted to check whether he was in breach of any rules.

34. Mr Patel accepted he told Firm A about his employment with Firm B on 19 December 2022, 3 months after he had secured his employment with Firm B. He also agreed disclosure was only made after he had been called into a meeting by Firm A to explain the situation as they had become aware that he

was working for Firm B. He was asked why he had not been transparent and had said he was only working for 'a mates' company, mainly evenings and weekends. He said he 'had a moment of panic'. Mr Patel agreed on 19 December 2022; he did mislead his employer, but this was not deliberate. Mr Patel said he did clarify the position in his second meeting and told Firm A he was working for Firm B 30-35 hours a week.

35. Mr Patel agreed he had been suspended on 19 December 2022. He confirmed he subsequently handed in his resignation.
36. Mr Patel was asked about the investigation meeting with Firm A on 10 January 2023. He confirmed he stated he had significant employment at Firm B. He stated he hadn't declared his employment to Firm A. Mr Patel agreed he said *"he'd been beating himself up about this.....he knew he was 110% wrong and he should have checked with [Firm A] that this was okay and to make them fully ware"*
37. Mr Patel was asked if he recalled stating he had *"been an idiot [sic] to do it but he had been desperate and knew what he was getting into"*. Mr Patel did not recall using the word 'desperate'. He agreed he had the notes for the meeting during the Christmas period. He stated he did not read them, he only read the notes during the later stages of ACCA's investigation. Mr Patel agreed that he never challenged the accuracy of these notes.
38. Mr Patel was asked about the disciplinary meeting with Firm A on 17 January 2023. Mr Patel agreed he was dismissed for misconduct on grounds that he held two employment contracts at the same time, and he failed to inform his manager that he had a second employer. He also confirmed that he did not appeal the outcome of the disciplinary meeting.
39. Mr Patel stated he was genuinely remorseful. He did not set out to be dishonest. He stated it was not in his character to be deceitful.
40. Mr Patel was asked about his employment with Firm B. He confirmed he started employment on 9 September 2022. He agreed the offer of employment dated 27 July was an offer for a full-time position of 35 hours. He stated he believed

he would have had to work 37 hours for it to be full-time, but he accepted he was wrong. He stated he thought the job was flexible. Mr Patel stated he made a mistake. He accepted that he should have known that the employment still constituted full-time work, being an Accountant.

41. Mr Patel was asked about his contract of employment with Firm B. He was taken to clause 4.1 which stated normal office hours are from 9.30am – 5.30pm. 7 hours a day with unpaid lunch break 1 hour. Mr Patel stated he did not accept this. He challenged Firm B about this as he believed it would be a flexible working arrangement as he was still working with Firm A. He stated Firm B told him it was a set template contract, and a separate document would be prepared for him to agree. Mr Patel also agreed he did not sign the contract at that time and did not raise the issue about his contract again. He stated this was not the basis on which he accepted the role.
42. Mr Patel accepted he ultimately signed the contract on 9 August 2022. He stated the reason for this was because he was asked by Person B to sign the contract at this point and Person B assured him a letter would be prepared to reflect the arrangement.
43. Mr Patel repeated he could not recall informing Firm B that he would terminate his employment with Firm A. He also stated he could not recall he told Firm B that he would limit any work he had ongoing with Firm A to 10 hours outside of Firm B's working hours.
44. Mr Patel stated he was not asked by Person B to provide them with his contract of employment with Firm A confirming that Firm A was aware of his full-time employment with Firm B.
45. Mr Patel stated that during November and December 2022, whilst working for Firm B, he was challenged about his performance at work but the issue of working for another company was not raised.
46. With regard to the conversation between Mr Patel and Person B on 9 December 2002, Mr Patel maintained that Person B had misunderstood what had been

said. He also stated that he had a conversation with Person C but about general matters not about leaving Firm B.

47. Mr Patel agreed he was suspended from Firm B on 19 December 2022. Mr Patel agreed that when asked whether he was still working for Firm A, he did say he was not, but this was because he had been suspended and therefore considered himself not to be working for them at that time. He stated he had not intended to conceal from Firm B that he still had employment with Firm A. He stated he was not intending to be dishonest.
48. Mr Patel agreed that when he was made aware that Firm B had been in communication with Firm A, Person B emphasised that Mr Patel is not to work for Firm A during Firm B's working hours. Mr Patel agreed he did not challenge Person B. However, he did not accept that he agreed any work he did for Firm A would be up to 10 hours outside Firm B's work hours. He maintained it was a flexible working arrangement with Firm B. Mr Patel also stated that his mental state was such that he didn't refute the allegations made against him of lying. That did not mean he was accepting it.

[PRIVATE]

DECISION ON FACTS/ALLEGATIONS AND REASONS

49. The Committee considered the evidence and took into account representations on behalf of ACCA and Mr Patel. The Committee considered legal advice from the Legal Adviser, which it accepted.
50. The Committee heard from Person A and Person B. The Committee determined that both witnesses answered questions to the best of their ability and honesty. They did not attempt to evade questions, and their evidence was consistent with the documentary evidence before the Committee. The Committee noted there was no challenge to either witnesses' honesty. The Committee regarded their evidence as fundamentally credible.
51. The Committee noted Mr Patel admitted Allegation 1. Therefore, this Allegation is proved.

52. The Committee considered Allegation 3(a) in relation to Allegation 1. The Committee determined Mr Patel knew he was under an obligation to disclose to Firm A that he had obtained full time employment with Firm B. The Committee acknowledged that Mr Patel had a number of personal and health issues to deal with at the time but determined that Mr Patel fundamentally understood his obligation of disclosure and that his previous enquiry about working for another company other than Firm A in August 2021 was indicative of his awareness of his duty to disclose. The Committee determined Mr Patel avoided making full disclosure until both Firm A and B discovered he had two full time jobs at the same time. Even when initially challenged, Mr Patel failed to be honest.
53. The Committee determined that during his evidence, Mr Patel often appeared evasive and not able to recall important issues. The Committee determined Mr Patel's evidence lacked credibility and noted that he referred to his shame on numerous occasions. The Committee determined this admission fitted more with an awareness of his behaviour which was dishonest. The Committee also determined that Mr Patel's conduct would be regarded as dishonest by ordinary decent people. Accordingly, the Committee determined Allegation 3(a) is proved on the balance of probabilities.
54. The Committee considered Allegation 2. The Committee noted that Mr Patel admitted that he secured and thereafter retained full-time employment with Firm B. However, he denied falsely confirming if he was appointed that (i) he would terminate his employment with Firm A and he would just be contracting with them on an ad hoc basis to work for them up to 10 hours per week which would be performed outside his contracted hours with Firm B and (ii) falsely confirming to Firm B on 9 December 2022 that his employment with Firm A had ended.
55. The Committee noted that Mr Patel claimed he had no recollection of making false statements. The Committee determined this was a further attempt by Mr Patel to be evasive and an attempt to deflect away from answering direct questions. The Committee concluded that Mr Patel gave false assurances to his employer. Therefore, the Committee determined that Allegation 2 (i) and (ii) are proved on the balance of probabilities.

56. The Committee considered Allegation 3(b). The Committee found that Mr Patel had made false confirmations in Allegation 2. The Committee determined these false confirmations were given knowingly by Mr Patel. The Committee concluded neither company would take on an accountant doing two full time jobs at the same time. Mr Patel was a professional accountant with experience. The Committee concluded he was actively being dishonest over a period of time until he was confronted by his employer. The Committee determined ordinary decent people would find his conduct to be dishonest. Accordingly, the Committee determined Allegation 3(b) is proved on the balance of probabilities.
57. Given the Committee's findings above, it did not consider the alternative Allegation 3(c).
58. The Committee considered this was a serious form of dishonesty in a professional context. For an accountant to be selective in disclosing elements of the truth over a protracted period, is serious professional misconduct. Fellow practitioners would regard this behaviour as deplorable. Accordingly, the Committee was satisfied Mr Patel's behaviour amounted to professional misconduct.

SANCTION AND REASONS

[PRIVATE]

59. The Committee considered the available sanctions starting with the least serious. In reaching a decision on sanction, the Committee took into account the public interest and Mr Patel's own interests. It noted that the purpose of sanction was not to be punitive but to protect members of the public, maintain public confidence in the profession and in the ACCA, and to declare and uphold proper standards of conduct and performance.
60. The Committee determined that dishonesty is very serious misconduct. Furthermore, the Committee was mindful of ACCA's guidance on sanctions and noted its guidance in relation to misconduct involving dishonesty.

61. The Committee considered the following aggravating factors existed in this case:
- a. This was a deliberate act for financial gain.
 - b. The dishonesty continued for a period of 3 months.
 - c. There was an abuse of trust.
 - d. There was a degree of planning.
 - e. Mr Patel did not immediately admit when confronted by employers.
 - f. There were attempts to cover up.
 - g. There was a potential risk to clients.
62. By way of mitigating features, the Committee acknowledged the following:
- a. There were no previous disciplinary findings against Mr Patel.
 - b. Mr Patel had made partial admissions.
 - c. Mr Patel was going through exceptionally challenging personal circumstances at the time.
 - d. Positive character references.
63. The Committee determined that Mr Patel's insight had improved since the material time and that he had learned from his mistakes.
64. In considering the most appropriate sanction, the Committee had no hesitation in concluding that Mr Patel's misconduct was so serious that taking no further action, admonishment or reprimand would be wholly insufficient. This was also accepted by Mr Renton in his submissions on sanction.
65. The Committee considered a severe reprimand. It noted Mr Patel was continuing to develop insight into his failings and that he appeared genuinely regretful for what he had done and apologised on numerous occasions. The Committee were mindful that Mr Patel had no previous disciplinary findings and had co-operated during the ACCA investigation. Given he was going through exceptional family circumstances at the time, the Committee determined his conduct was isolated and out of character. Therefore, the Committee was confident that the risk of repetition is low.

66. The Committee was particularly mindful this case involved dishonesty and concluded Mr Patel's behaviour was a serious departure from relevant professional standards. However, given the exceptional circumstances of this case, it concluded the most appropriate and proportionate sanction would be a severe reprimand. For completeness, the Committee went on to consider the next sanction of exclusion but concluded that Mr Patel's behaviour in all the circumstances of the case was not fundamentally incompatible with continued membership and that a severe reprimand was an appropriate and proportionate sanction.

EFFECTIVE DATE OF ORDER

67. The Committee decided it was not in the public interest to impose an immediate order given the circumstances of this case.

COSTS AND REASON(S)

68. The Committee was provided with a detailed costs schedule and noted ACCA's guidance on costs orders.
69. The Committee concluded that ACCA was entitled to be awarded costs against Mr Patel. The amount of costs for which ACCA applied was £14,861.50. The Committee carefully scrutinised the schedule and determined the costs incurred were reasonable, however it adjusted the amounts to take into account the time actually spent during the hearing. The Committee noted representations regarding Mr Patel's financial situation but concluded it would be fair, reasonable and proportionate to award ACCA costs in the sum of £13,500.00

Mr Andrew Gell
Chair
05 June 2025