

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Miss Leona Vierman Alzura
Heard on:	Tuesday, 20 August 2024
Location:	Remotely via Microsoft Teams
Committee:	Mr Maurice Cohen (Chair) Mr George Wood (Accountant) Ms Yvonne Walsh (Lay)
Legal Adviser:	Ms Giovanna Palmiero
Persons present and capacity:	Mr Alex Mills (ACCA Case Presenter) Ms Sofia Tumburi (Hearings Officer)
Summary	Removed from the student register
Costs:	£7,149.33

INTRODUCTION

1. The Disciplinary Committee (“the Committee”) convened to hear allegations of misconduct against Miss Leona Vierman Alzura (Miss Alzura).
2. Mr Alex Mills (Mr Mills) presented the case on behalf of the ACCA.
3. Miss Alzura did not attend and was not represented.

4. The Committee had confirmed that it was not aware of any conflicts of interest in relation to the case.
5. In accordance with Regulation 11(1)(a) of the Chartered Certified Accountants Complaints and Disciplinary Regulations 2014 (the Regulations), the hearing was conducted in public.
6. The hearing was conducted remotely via Microsoft Teams.
7. The Committee was provided with, and considered in advance, the following documents:
 - (i) A Report & Hearing Bundle with pages numbered 1-117;
 - (ii) A Memorandum & Agenda with pages numbered 1-2;
 - (iii) A Service Bundle numbered with pages numbered 1-26;
 - (iv) A Video of the exam 1.46
 - (v) Cost Schedules provided to the Committee at the sanction stage.

PRELIMINARY APPLICATIONS

SERVICE OF PAPERS

8. The Committee was informed that Miss Alzura had been served with a notice of hearing, together with the necessary papers via electronic mail on 23 July 2024.
9. The Committee was satisfied that notice had been sent to Miss Alzura's registered email address in accordance with regulation 22 of the Complaints and Disciplinary Regulations 2014 as amended ("CDR"). The Committee noted that the email had been delivered successfully. CDR 22(8) stipulates that, when a notice has been sent by email, it is deemed to have been served on the day it was sent. Accordingly, the Committee was satisfied that Miss Alzura has been given 28 days' notice with the necessary information required in accordance with CDR 10.

10. The Committee decided that Miss Alzura had been properly served with Notice of Proceedings.

PROCEEDING IN ABSENCE

11. The Committee noted a series of attempted communications between ACCA and Miss Alzura prior to the hearing. On 07 August 2024 ACCA emailed Miss Alzura regarding her attendance at the hearing.
12. On 09 August 2024, ACCA attempted to contact Miss Alzura by phone to ascertain whether she will attend the hearing. She did not answer. This was followed up with an email seeking the same information. A phone call was attempted again on 13 August 2024, which was initially answered but then disconnected. Again, an email was sent the same day, following up this call.
13. A further unsuccessful attempt at communication was made on 19 August 2024, via phone and email.
14. The Committee considered that ACCA had taken reasonable steps to encourage Miss Alzura to attend the hearing. The Committee was satisfied that the emails had been sent to the address on the ACCA's register and that there was a record of the emails having been delivered successfully. The Committee noted that Miss Alzura had not responded to any communication. The Committee concluded, on the balance of probabilities, that Miss Alzura was aware of today's hearing and had voluntarily absented herself.
15. The Committee was also satisfied that taking the seriousness of the allegations into account, it was in the public interest to proceed. The Committee did not consider that any benefit would be derived in adjourning the hearing and no such application had been made.

ALLEGATIONS

Miss Leona Vierman Alzura, a student member of the Association of Chartered Certified Accountants ('ACCA'):

1. On 10 June 2021, contrary to Examination Regulation 1, failed to comply with the Examination Guidelines during a session-based PearsonVUE FR Financial Reporting exam, in that she failed to ensure
 - (a) She was in a room without distractions; and/or
 - (b) She was not disturbed by anyone; and/or
 - (c) That the room was as quiet as possible.

2. On 10 June 2021, contrary to Examination Regulation 16 and the Examination Guidelines, communicated during her session-based PearsonVUE FR Financial Reporting exam, in that third parties could be heard speaking out loud and Miss Alzura spoke back.

3. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), failed to co-operate with the investigation of a complaint, in that she did not respond fully or adequately to any or all of ACCA's correspondence sent on:
 - (a) 05 November 2021;
 - (b) 02 December 2021;
 - (c) 17 December 2021.

4. By reason of her conduct, Miss Alzura is:
 - (a) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at Allegations 1 to 3 above; or, in the alternative,
 - (b) Liable to disciplinary action pursuant to bye-law 8(a)(iii), in respect of any or all of the matters set out at Allegations 1 to 3 above.

BRIEF BACKGROUND

16. On 27 August 2020, ACCA registered Miss Alzura as a student. As such, she is bound by ACCA's Bye-laws and Regulations, including the Examination Regulations.
17. On 10 June 2021, Miss Alzura took a session-based PearsonVUE FR examination (the 'Exam'). Due to suspicious behaviour seen during the Exam, it was terminated early by the proctor (online invigilator). After termination, an 'SCRS' Incident Report was made by the proctor to ACCA's Exam Operations team. The report stated that "*The candidate was not alone in the room. She was warned 3 times, that the behaviour did not acceptable, there must not be anyone else in the room. Also, it was noticed twice that she is replying to the person in the room, after which she was warned directly. She was claiming that she did not have the desk in her bedroom, the people around her were her parents and she could not solve this problem*" [sic].
18. As part of the registration process for the Exam, Miss Alzura was provided with a copy of the exam regulations and guidelines when they accepted the terms and conditions at the time of booking the exam.
19. An investigation commenced. This has involved obtaining documents and video footage relating to the Exam. In particular, the video footage obtained has revealed:
 - Miss Alzura apparently in conversation with a third party (or parties) at several separate points during the Exam;
 - Other disturbances such as an interruption from her pet cat and further sounds of voices in or near the room where the Exam was taking place;
 - Several reflections in the glass doors behind her, suggesting the presence of additional people in the room where the Exam was taking place.
20. Miss Alzura has been contacted on multiple occasions by ACCA, by email to her registered email address and on the telephone. The emails have not bounced back. Several times she has answered the telephone but promptly hung up and therefore has not engaged in conversation about the Exam. She

has not responded by post or orally to questions regarding the incidents that took place during the Exam.

21. The pre-exam setup included a room pan, as requested by the proctor in the Chat Log at 8:00:43am. This time can be used to understand the relationship between the Chat Log and the exam footage. The Exam is launched at approximately 8:14:42am in the Chat Log. This corresponds to approximately 25 minutes into the footage (timestamp 0:25:00).
22. The Exam was terminated early by the proctor.

ALLEGATION 1:

23. The Guidelines state that before the exam, candidates should “*Ensure you are not disturbed by anyone*”, and that during the Exam “*No other person is permitted to enter the room*” and that “*The room must be as quiet as possible*”.
24. The pre-exam room pan is seen in the video at 0:09:38 – 0:10:04. The candidate shows her desk.
 - A third party (an adult female) is seen in frame at 0:09:52, leaving the room where the exam was due to take place, during the room pan. Miss Alzura does not react.
25. A third party is seen reflected in the glass door behind Miss Alzura prior to the Exam launch,
 - At 0:16:23
 - And at 0:18:50. Doors and other sounds indicating movement nearby are also heard.
26. In the Chat Log at several points, the proctor asked Miss Alzura to ensure that she was alone. This includes prior to the Exam:

6-10-21, 8:03:11am Utkarsh: please make sure that no one should be there while you give exam, I request you to please don't talk to anyone.

This is documented in the Chat Log and in the Activity Log.

27. Miss Alzura was given several warnings by the proctor regarding the concerning issues of third-party interruption:

(a) The proctor noted in the Chat Log only around five minutes after the Exam launch:

6-10-21, 8:19:43am Nazrin : It seems that you are not alone in the room and talking with someone

6-10-21, 8:20:02am Leona Vierman Alzura: yaa with my mom

6-10-21, 8:20:17am Leona Vierman Alzura: bcs she need my help

(b) At approx. 08:25am in the Chat Log, ie approx. timestamp 0:00:35, there is a second exchange between Miss Alzura and the proctor, in which Miss Alzura admits she is being disturbed by pets and family members:

6-10-21, 8:25:07am Leona Vierman Alzura: sorry mam my cat disturbing me

6-10-21, 8:25:10am Nazrin : Dear candidate, i am warning you second time that you must be alone in the room.

6-10-21, 8:25:35am Nazrin : I am hearing voices in the background, which is not allowed.

6-10-21, 8:26:18am Leona Vierman Alzura: background?

6-10-21, 8:26:30am Nazrin : I heard someone talked

6-10-21, 8:26:45am Nazrin : make sure that it won't be repeated

6-10-21, 8:26:47am Leona Vierman Alzura: yaa mam my home full person

6-10-21, 8:27:11am Leona Vierman Alzura: my mom,my grandma,my sister,and my cats

6-10-21, 8:27:25am Leona Vierman Alzura: i cant avoid them

- (c) Approximately ten minutes after the previous exchange finished, the Chat Log shows a further exchange between Miss Alzura and the proctor. The proctor refers specifically to the Exam Guidelines:

6-10-21, 8:38:21am Nazrin: Dear candidate, i am warning you third and last time, if you will continue your behaviour i will have to revoke your exam.

6-10-21, 8:40:34am Leona Vierman Alzura: mam i dont know how to make you believe in me

6-10-21, 8:40:50am Leona Vierman Alzura: my home rn is being constructed

6-10-21, 8:44:02am Nazrin: I am sorry, but you had to solve this problems before them exam, all of them were indicated in the guardlines (sic) as well. You must be alone in the room. Additionally, it is forbidden to talk/interact with someone else during the exam. You have to follow the rules of ACCA.

28. During the Exam, Miss Alzura is notably distracted or disturbed by family pets and/or third parties in the room at a number of points, listed below in chronological order.

- (a) At 0:32:45 Miss Alzura can be seen picking up a cat.
- (b) At 0:45:41 – 0:45:57 a third party can be heard apparently moving objects around in or near the exam room and saying ‘Zozzi, Zozzi’ or similar. Miss Alzura does not appear to react significantly.
- (c) At 0:49:47 – 0:50:03 third parties can be heard talking out loud in or near the exam room. Miss Alzura appears to react by looking off screen.

- (d) At 0:53:55 – 0:56:16 third parties can be heard talking and background noise can be heard. Miss Alzura appears to react by looking off screen towards the source of the noise at 0:54:57 – 0:55:07 and 0:55:42.

At 0:54:15 and 0:56:04 - 07 the reflection of a third party apparently in the exam room can be seen in the glass door of the cabinet behind Miss Alzura.

- (e) At 0:58:51 – 1:02:27 third parties can be heard talking and moving about intermittently in or very near the exam room. At 1:01:55 Miss Alzura raises her in a gesture and looks up and off screen as if to ask the third parties to refrain.

At 0:59:38 and 0:59:43 the reflection of a third party apparently in the exam room can be seen in the glass door of the cabinet behind Miss Alzura.

- (f) Third parties can also be heard talking intermittently in or near the exam room at:

- 1:03:17 – 1:03:48 – After this Miss Alzura appears to look off screen.
- 1:04:37 – 1:05:17.
- 1:06:39 – 1:07:33 – Miss Alzura appears to look off screen at 1:06:45 and other points; it appears she may be stroking her cat.
- 1:08:41 – 1:08:44 – Miss Alzura appears to look off screen, possibly towards the source of the noise.
- 1:09:50 – 1:10:07 – Miss Alzura appears to look off screen, possibly towards the source of the noise.
- 1:11:26 – 1:11:27 – Miss Alzura appears to look off screen, possibly towards the source of the noise.

- At 1:12:52 a mobile ringtone or similar sound can be heard, followed by a third party talking between 1:12:56 – 1:13:27.
 - 1:16:02 – 1:16:11
 - 1:18:43 – 1:18:51 – Miss Alzura appears to look off screen at 1:18:44 1:20:07 – 1:20:39.
29. As noted above, the reflection of a third party can be seen in the glass cabinet behind Miss Alzura on at least two occasions, implying that these individuals are in the room where the exam is taking place:
- (a) At 0:54:15 and 0:56:04 – 07.
- (b) At 0:59:38 and 0:59:43.
30. Additionally, allegation 2 outlines a number of points at which Miss Alzura engages in conversation and is otherwise notably distracted, as well as failing to ensure that the environment is as quiet as possible.

ALLEGATION 2:

31. Exam Regulation 16 states that *“Candidates must not whisper or speak out loud during the exam or communicate or attempt to communicate with any person other than the exam supervisor(s), invigilator(s) or remote invigilator(s) or proctor(s). This includes from the time that you log into the remote proctoring platform”*.
32. The exam Guidelines are also clear that *“You must not communicate with any other Nazriny any means”* and *“You are not permitted to ... talk”*.
- At 0:09:10 – 0:09:13 and 0:13:00 – 0:13:08, prior to the Exam, Miss Alzura is heard in conversation with a third party.
33. Miss Alzura speaks at conversational volume at various points during the Exam. This generally appears to be in response to a third party (or parties) who is apparently located in or very near the exam room.

- At 0:25:50 Miss Alzura looks off screen and holds an intermittent conversation with a third party 0:25:54 – 0:26:27.
 - At 0:46:30 – 0:46:33 Miss Alzura looks off to her near left and speaks aloud.
 - At 1:13:30 – 1:13:45 a third party speaks aloud, Miss Alzura looks up and off and can be heard talking back.
 - At 1:14:13 – 1:14:19 a third party can be heard in brief conversation with Miss Alzura, who responds at conversational volume.
 - 1:15:07 – 1:15:35 a third party can be heard talking to Miss Alzura who responds at conversational volume.
34. Miss Alzura's conduct does not seem designed to assist her exam attempt. Ubiquis, a specialised translation agency, were able to translate certain sections of the dialogue. The translation confirms that the content of the conversations appears largely irrelevant to the Exam.
35. Notably, Miss Alzura is not documented as having:
- (a) Discouraged the third party (or parties) from talking during the Exam, nor
 - (b) Encouraged them to leave the room where the Exam was taking place.

ALLEGATION 3:

36. On 05 November 2021, Miss Alzura was sent a letter outlining the allegations and asking for her response by 11 November 2021. She was also sent a secure link to watch the Exam footage.
37. On 11 November 2021, ACCA telephoned Miss Alzura reminding her to respond. This was followed up with an unencrypted email.
38. On 02 December 2021, ACCA sent Miss Alzura a first formal reminder of her duty to co-operate with the investigation. This correspondence attached a

further copy of the 05 November 2021 letter. The deadline to respond was 16 December 2021.

39. On 07 December 2021, ACCA telephoned Miss Alzura again to encourage her to respond to the letters. After this phone call she was sent a further email, attaching a copy of the letter of 05 November 2021 and of the formal reminder of 02 December 2021. The duty to co-operate was also outlined in the main body of the letter.
40. On 09 December 2021, ACCA telephoned Miss Alzura and sent her a further copy of the letter of 05 November 2021.
41. On 10 December 2021, having failed to speak fully with Miss Alzura on 09 December 2021, ACCA telephoned her, but she did not answer the phone.
42. On 17 December 2021, ACCA sent Miss Alzura a second and final formal reminder of the duty to co-operate with the investigation. This had a response deadline of 24 December 2021.
43. On 17 December 2021, ACCA sent Miss Alzura a further unencrypted email to draw her attention to the earlier, password-protected email and to encourage her to respond.
44. On 05 January 2022, ACCA sent Miss Alzura a letter to tell her that due to her failure to co-operate and respond to the letters, the matter would be progressing.
45. On 22 February 2022, ACCA attempted to contact Miss Alzura again by phone. This was unsuccessful.

ACCA SUBMISSIONS ON FACTS

46. ACCA submitted that the allegations referred to above are capable of proof by reference to the evidence and the documents in the bundle of documents, as referenced in the evidence table.
47. ACCA submits that in failing to respond to the requests of ACCA, Miss Alzura has breached Complaints & Disciplinary Regulation 3(1). Miss Alzura was

under a duty to co-operate, and therefore respond to ACCA's investigation correspondence, in which she was asked for a response to allegations raised against her.

48. Failure to co-operate fully with one's professional body is a serious matter, demonstrating a lack of professional responsibility and a disregard for ACCA's regulatory process. A failure to adequately respond to questions asked by ACCA during an investigation into one's conduct prevented ACCA from fully investigating and, if necessary, taking action upon, what might be a serious matter.
49. Every ACCA student has an obligation to co-operate fully with their professional body, and to engage with it when any complaints are raised against the individual. Such co-operation is fundamental to a regulator being able to discharge its obligations of ensuring protection of the public and upholding the reputation of the profession.
50. Failure to co-operate fully with ACCA is serious, undermining its opportunity to regulate the profession properly.
51. The Committee will note that:
 - (a) Miss Alzura has admitted to having other people in the exam area. This behaviour breaches Examination Guidelines which state that before the examination the student must "*Ensure you are not disturbed by anyone*". Examination Regulation 1 requires students to comply with all exam regulations and guidelines. Miss Alzura was, at different points, distracted, disturbed and interrupted. The room was certainly not "*as quiet as possible*", nor did she clarify with third parties that it needed to be.
 - (b) Miss Alzura engaged in conversation with one or more third parties on at least five separate occasions after the Exam had launched, behaviour which is contrary to Exam Regulation 16. Miss Alzura does not effectively encourage third parties present to leave the exam space.

- (c) Miss Alzura has not responded to any or all of ACCA's letters during the investigation which would be a breach of Complaints and Disciplinary Regulation 3(1).
52. Failure to co-operate, if allowed to go unchecked, would undermine public confidence in the profession, and ACCA needs to take action in the public interest to uphold proper standards of conduct and behaviour.
53. For the Committee to conclude that the facts found proved amount to professional misconduct, that Committee will have to be satisfied that the misconduct is serious. Misconduct is a matter for the Disciplinary Committee's professional judgment.
54. ACCA submitted that Miss Alzura has breached several exam Regulations. If the Committee is not persuaded that the breaches amount to misconduct, then to the extent it is found Miss Alzura has breached any or all of the exam regulations alleged, such breaches give rise to liability to disciplinary action pursuant to byelaw 8(a)(iii).
55. Miss Alzura appears to accept that:
- (a) One or more third parties were in the exam room with her.
 - (b) She was in conversation with one or more third parties during the Exam.
56. Miss Alzura has not accepted:
- (a) The need to co-operate with the investigation.
 - (b) Misconduct.

DECISION ON FACTS AND REASONS

- 57 The Committee took into account ACCA's written representations which were supplemented by Mr Mills orally. The Committee considered legal advice from the Legal Adviser, which it accepted.

58. The Committee bore in mind that the burden of proving an allegation rests on ACCA and the standard to be applied is proof on the balance of probabilities.
59. The Committee considered Allegation 1(a), (b) and (c). The Committee determined that the video evidence clearly establishes the presence of at least one person in the room with Miss Alzura, at many points during the exam. The Committee also found that Miss Alzura acknowledged and recognised that there are other people in the room with her, but she did nothing to change the situation.
60. The exam video and transcript show that Miss Alzura spoke to family members and responded to questions asked of her.
61. The Committee also noted that the proctor on at least three occasions told Miss Alzura that she could not have others in the same room with her or speak to others during the exam. Miss Alzura confirmed to the proctor that there were three members of her family in the room, that there was no desk in her room and that there was construction work ongoing in her home.
62. Given the exam video evidence clearly shows the presence of at least one third party, that others can be heard speaking, the Committee determined Miss Alzura breached the exam regulations, in not being in a quiet environment, without distractions and others being present. These regulations were known at the outset of the exam and whilst the Committee had some sympathy for Miss Alzura's situation, the reasons behind these breaches are irrelevant. Miss Alzura had not complied with her duty and accordingly, the Committee was satisfied on the balance of probabilities Miss Alzura allowed at least one other third party to be present in the same room as her whilst she was taking the ACCA exam, which then breached the other regulations.
63. The Committee found Allegation 1(a) (b) and (c) proved on the evidence presented.
64. In relation to allegation 2, the video footage shows multiple occasions when Miss Alzura spoke to others around her. Whilst it was accepted that the transcription showed that the conversations taking place had nothing to do with the exam, or indeed an attempt to cheat, her talking back to the others was

- prohibited as part of the exam rules. Again, she was given multiple warnings by the Proctor not to engage in this behaviour, but the conversation continued.
65. The Committee found that, on the evidence of the video footage and transcript that on a balance of probabilities, allegation 2 was found proved.
 66. In relation to allegation 3, The Committee noted that the ACCA wrote to Miss Alzura seeking her assistance in relation to their investigation into this matter. Miss Alzura failed to respond.
 67. On 05 November 2021, Miss Alzura was sent a letter outlining the allegations and asking for her response by 11 November 2021. She was also sent a secure link to watch the Exam footage.
 68. On 11 November 2021, ACCA telephoned Miss Alzura reminding her to respond. This was followed up with an unencrypted email.
 69. On 02 December 2021, ACCA sent Miss Alzura a first formal reminder of her duty to co-operate with the investigation. This correspondence attached a further copy of the 05 November 2021 letter. The deadline to respond was 16 December 2021.
 70. On 07 December 2021, ACCA telephoned Miss Alzura again to encourage her to respond to the letters. After this phone call she was sent a further email, attaching a copy of the letter of 05 November 2021 and of the formal reminder of 02 December 2021. The duty to co-operate was also outlined in the main body of the letter.
 71. On 09 December 2021, ACCA telephoned Miss Alzura and sent her a further copy of the letter of 05 November 2021.
 72. On 10 December 2021, having failed to speak fully with Miss Alzura on 09 December 2021, ACCA telephoned her, but she did not answer the phone.
 73. On 17 December 2021, ACCA sent Miss Alzura a second and final formal reminder of the duty to co-operate with the investigation. This had a response deadline of 24 December 2021.

74. On 17 December 2021, ACCA sent Miss Alzura a further unencrypted email to draw her attention to the earlier, password-protected email and to encourage her to respond.
75. On 05 January 2022, ACCA sent Miss Alzura a letter to tell her that due to her failure to co-operate and respond to the letters, the matter would be progressing.
76. On 22 February 2022, ACCA attempted to contact Miss Alzura again by phone. This was unsuccessful.
77. The Committee was not provided with any evidence showing the emails had bounced back, or not been successfully delivered.
78. Miss Alzura as a student member had a positive duty to cooperate with ACCA investigation and on a balance of probabilities was convinced that she had not cooperated or discharged her duty.
79. The Committee found that Allegation 3 had been found proved.
80. In relation to allegation 4 (a) and (b), the Committee determined Miss Alzura's failure to co-operate was deliberate. In the Committee's judgement, this amounted to very serious professional misconduct. The Committee determined the breach of exam regulations and failing to co-operate with the regulator's investigation would be considered deplorable conduct by fellow professionals. This was considered to be the more serious allegation, however the culminative effect of all Miss Alzura's actions was sufficient to amount to misconduct.
81. In relation to allegation 4(a), applying the test for misconduct in the case of *Roylance V GMC*, the Committee found that Miss Alzura's actions were serious and fundamentally fell short of the standards required of a professional person. Accordingly, the Committee determined Miss Alzura was guilty of serious professional misconduct.
82. Having found allegation 4(a) proved it was not necessary for the Committee to consider allegation 4(b), which was alleged in the alternative.

SANCTION AND REASONS

83. 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 Miss Alzura's own interests. It noted that the purpose of sanction was not punitive and that the purpose of any sanction was 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.
84. The Committee determined breaching exam regulations and failing to cooperate with an investigation is very serious.
85. The Committee considered whether any mitigating or aggravating factors featured in this case.
86. The Committee accepted that there were no previous findings against Miss Alzura. There was no evidence of any other mitigating factors in this case.
87. As for aggravating features, the Committee concluded there was no evidence of insight, remorse or reflection. Furthermore, Miss Alzura has not demonstrated any real understanding of the seriousness of her conduct by not engaging with the investigation process
88. For the reasons set out above, the Committee determined deliberately breaching exam regulations and not engaging with a regulatory body is a serious matter and therefore taking no further action, admonishment, reprimand or a severe reprimand would be insufficient and inappropriate. The Committee was particularly mindful there was no early admission, no evidence of understanding or insight, reflection, remorse or apology from Miss Alzura. Given the serious nature of the misconduct, the Committee determined Miss Alzura's behaviour was a serious departure from relevant professional standards. The Committee determined the only appropriate and proportionate sanction available is to order the removal of Miss Alzura from the student register.
89. The Committee noted that the default period of exclusion is 12 months. The Committee decided not to extend this period, given the mechanisms in place at ACCA for readmission.

EFFECTIVE DATE OF ORDER

90. The Committee noted that ACCA have not made an application for an immediate order. The Committee determines that the risk is not sufficiently high to make such an application. The Committee decided not to impose an immediate order.

COSTS AND REASONS

91. The Committee has been provided with a Detailed and Simple Schedule of Costs.
92. The Committee have not received any documentary evidence as to the student member's financial circumstances, and having considered ACCA's guidance as to costs, accordingly, has inferred that the student is able to meet the costs as assessed by the Committee.
93. The Committee concluded that ACCA was entitled to be awarded costs against Miss Alzura. The amount of costs for which ACCA applied was £7,389.33. Considering the nature of the investigation, the Committee carefully scrutinised the schedule and determined the costs incurred were reasonable, although it has decided to make an adjustment given the hearing taking a shorter period than anticipated.
94. Accordingly, the Committee has decided it would be reasonable and proportionate to award ACCA costs in the sum of £7,149.33.

Mr Maurice Cohen
Chair
20 August 2024

(a)