

## HEARING

**DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF  
CHARTERED CERTIFIED ACCOUNTANTS****REASONS FOR DECISION**

**In the matter of:** Mr Billy Katongo Litana

**Heard on:** Friday, 01 November 2024

**Location:** Virtual hearing using Microsoft Teams

**Committee:** Mr Andrew Popat CBE (Chair)  
Ms Andrea White (Accountant)  
Ms Alison Sansome (Lay)

**Legal Adviser:** Mr Charles Apthorp

**Persons present**

**and Capacity:** Mr James Halliday (ACCA Case Presenter)  
Mr Billy Katongo Litana, present and not represented  
Miss Mary Okunowo (Hearings Officer)

**Summary:** Reprimanded.

**Costs:** £2,300.00

1. The Committee heard an allegation of misconduct against Mr Billy Katongo Litana ("Mr Litana"), Mr Halliday appeared for ACCA. Mr Litana was present, but not represented.

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2. The Committee were provided with the following bundles: hearing bundle [1-77 pages], and the Case Management Form. In addition, a service bundle was provided [1-20 pages].
3. Mr Litana did not pursue his application for the hearing to be conducted in private.

### **BRIEF BACKGROUND**

4. Mr Litana was admitted as an ACCA member on the 26 June 2013 and a Fellow Member in 2019.
5. Mr Litana wrote to ACCA on 26 July 2023 disclosing to ACCA that a disciplinary committee ruling had been made against him by the Zambia Institute of Chartered Accountants on or around 31 March 2023. Mr Litana disclosed the complaint form and ruling made against him. He went on to state *"I would like to express my sincere regret that all of this happened, I have taken counselling for this and also taken a step back from work to reflect. Again I most sincerely apologise"*
6. ACCA commenced an investigation to ascertain whether Mr Litana had breached ACCA's Bye-laws 8(a)(vi) in being disciplined by another professional or regulatory body.
7. The ruling by the Zambia Institute of Chartered Accountants ("ZICA") recorded that Mr Litana was Censured and Reprimanded for falsifying the signature of the Partner/Associate Director on two sets of audit reports. At the relevant time Mr Litana was an employee of Company A. In addition, Mr Litana was required to pay the costs of and incidental to the proceedings which amount to K20,000 (Twenty Thousand Kwacha). Therefore, he was ordered to pay the costs, capped at ZMW40,000 to an account of the Zambia Institute of Chartered Accountants.
8. Mr Litana's conduct was in contravention of Section 72 (e) of the Act and the International Federation of Accountants (IFAC) Code of Ethics (ZICA Code of

Ethics). Mr Litana before the ZICA admitted the allegation.

9. The ZICA Disciplinary Committee noted that *“the signing of and passing off of his signature, as that of superiors was and is a mischievous and certainly an unprofessional act on the part of the Respondent. Even though no real or apparent harm befell the client as a result of the Respondent’s (Mr Litana’s) action these remained reprehensible, and the Respondent’s employers rightly deemed it fit to lodge the complaint with ZICA. The factors highlighted in the mitigation are nonetheless compelling and cannot be ignored. The Respondent is a first offender and has readily admitted the charges. In so doing the committee has been spared time and expense. It is the committee’s observation and finding that the Respondent’s action were more out of a desire to be seen to have performed rather than mischief. There appears to be no complaint with the substance of the two audits as submitted by Counsel no harm came upon the client by reason of the Respondent’s actions.”*
  
10. Mr Litana in mitigation to the ZICA Disciplinary Committee provided the following mitigation that:
  - (i) He was a “first offender” who had readily admitted the charges;
  - (ii) He had admitted the allegation thereby saving the Committee time and expense;
  - (iii) He had acknowledged his error and was truly remorseful and promised to henceforth practice his profession with integrity; that there were circumstances that had compelled him to act in the way that he had. These included:
    - Immense pressure to deliver on a number of assignments including the two subject audits;
    - That a client who had been dissatisfied with his work had slapped him in the face in front of colleagues which embarrassed and distressed him greatly;
    - That in relation to the relevant audits, the client had lost important documents, and he had been receiving little or no response from relevant people in the institutions being audited;

- That no harm or prejudice was occasioned to the clients by the actions of Mr Litana;
  - And that the clients had benefitted from the financial statements which had been prepared by Mr Litana notwithstanding the irregular attestation.
11. Mr Litana was invited by ACCA to provide more detail of his mitigation, which he did, and he clarified he had paid the sums due to ZICA as required.
  12. Mr Litana faced the following allegations:

### **ALLEGATION**

13. Mr Billy Katongo Litana ('Mr Litana'), who is and was at all material times an ACCA member:
  1. On 31 March 2023 was disciplined by another professional or regulatory body namely, the Zambia Institute of Chartered Accountants, and is accordingly liable to disciplinary action by virtue of Bye-law 8(a)(vi).
14. Mr Halliday submitted on behalf of ACCA that the allegation is proved by the factual summary and the documents from ZICA included in the bundle and Mr Litana has acted in a manner which breaches Bye-Law 8(a)(vi) of ACCA's Bye-Laws. He also drew the Committee's attention to ZICA's submission that the Committee should consider cancelling Mr Litana's membership "as punishment".
15. Mr Litana admitted the allegation and referred to the mitigation he had put forward to the ZICA disciplinary committee.

### **DECISION ON FACTS/ALLEGATION AND REASONS**

#### **Allegation 1**

16. The Committee find Allegation 1 proved on the finding of the ZICA Disciplinary

Committee. It also took into account the admissions of Mr Litana in reaching its decision.

### **Liability to Disciplinary Action**

17. The Committee concluded that Mr Litana was liable to disciplinary action pursuant to Bye-law 8(a)(vi) by reason of the finding of the ZICA.

### **SANCTION(S) AND REASONS**

18. Mr Halliday and Mr Litana made submissions on the appropriate and proportionate sanction. The Committee received advice from the Legal Adviser and in determining the appropriate and proportionate sanction considered the least restrictive sanctions first before moving onto the more serious ones.
19. The Committee considered what sanction, if any, to impose in the light of its findings, having regard to ACCA's Guidance for Disciplinary Sanctions (2024). It first sought to identify the seriousness of the conduct and then the aggravating and mitigating factors.
20. In the Committee's view the conduct was serious. It noted that Mr Litana had signed off two audits and entered the signature of his superiors. However, neither ZICA nor ACCA alleges that the conduct of Mr Litana was dishonest and the Committee determined that it was not appropriate to assess the seriousness at a higher level.
21. The Committee considered that there was significant mitigation. It took into account that Mr Litana's engagement in the disciplinary hearings, both in Zambia and the UK, his early admissions, self-referral and his previous good character. In addition, in the Committee's view there was mitigation arising from the lack of support in his work situation, the pressure he was under in a hostile environment at work. Mr Litana had also demonstrated considerable insight into his conduct in his written responses and in his oral submissions.
22. The Committee also accepted that Mr Litana had shown significant remorse

for his actions. It also noted that the two incidents were closely connected and approached them as an isolated incident in an otherwise blameless career.

23. In relation to these allegations in the Committee's view there were not, save for the seriousness of the conduct, any aggravating factors.
24. The Committee also took into account that Mr Litana had already been subject to a disciplinary process and had been Censured and Reprimanded and ordered to pay costs capped at ZMW40,000, which he had satisfied.
25. The Committee considered that taking no further action or imposing an admonishment did not reflect the seriousness of the conduct.
26. In respect of a reprimand the Committee considered the misleading conduct to be serious and not minor. However, taking into account the previous disciplinary sanction it considered that the proportionate sanction was a reprimand. It took into account the guidance at C3.1 a - g and as it considered that most of the factors were present a Reprimand was a sufficient and appropriate sanction reflecting the gravity of the conduct.
27. The Committee went on to consider whether a Severe Reprimand was an appropriate sanction but concluded it would be a disproportionate sanction as there was a low continuing risk to public confidence and risk to members of the public.

### **COSTS AND REASONS**

28. Mr Halliday applied for costs totalling £5,897.50. He acknowledged that this was based on an estimated hearing time of a full day whereas the actual time was less. He invited the Committee to make an appropriate reduction.
29. The Committee was satisfied that the proceedings had been properly brought and that ACCA was entitled in principle to its costs. The Committee considered that the time spent, and the sums claimed were reasonable. It was appropriate to make a reduction for the fact that the hearing would last for less time than

estimated. That would reduce the reasonable costs to about £4,600.

30. There was some information before the Committee about Mr Litana's means. This included a short schedule and some supporting documents. In oral evidence he stated his means were [PRIVATE]. The Committee having taken all matters into account including the wider ACCA members' interests and Mr Litana's earning capacity in Zambia, directed that he pay £2,300 towards ACCA's costs.

### **ORDER**

31. The Committee **ordered** as follows:
- (a) Mr Litana shall be reprimanded.
  - (b) Mr Litana shall make a contribution to ACCA's costs of £2,300.

**Mr Andrew Papat CBE**  
**Chair**  
**01 November 2024**