

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Miss Surayyo Ashirboeva

Heard on: Wednesday, 8 & Thursday, 9 January 2025

Location: Remotely by MS Teams

Committee: Mrs Carolyn Tetlow (Chair)

Ms Jo Royden-Turner (Accountant)

Ms Caroline Robertson (Lay)

Legal Adviser: Mr Alastair McFarlane

Persons present

and capacity: Mr Richard Ive (Case presenter on behalf of ACCA)

Miss Nicole Boateng (Hearings Officer)

Outcome: Removal from the Student Register made immediate

Costs awarded to ACCA of £14,000

1. ACCA was represented by Mr Ive. Miss Ashirboeva did not attend and was not represented. The Committee had before it a Bundle of papers numbered pages 1 – 175, a Second Bundle numbered pages 1 – 56, a Supplementary Bundle numbered pages 1 – 27, a Service Bundle numbered pages 1-20, and a copy of a video recording.

SERVICE/ PROCEEDING IN ABSENCE

2. Having considered the Service Bundle and the Notice of Hearing, the Committee was satisfied that notice of the hearing was served on Miss

Ashirboeva in accordance with the Complaints and Disciplinary Regulations 2014 (amended 1 January 2025) ("CDR").

- 3. The Committee next considered whether it was in the interests of justice to proceed in the absence of Miss Ashirboeva. The Committee accepted the advice of the Legal Adviser. The Committee was mindful that Miss Ashirboeva had a right to attend the hearing and to participate and that the discretion to proceed in her absence must be exercised with the utmost care and caution.
- 4. The Committee noted that ACCA's Notice was sent on 9 December 2024 to Miss Ashirboeva's email address, offering her the opportunity of attending via video or telephone link. There was no response to the Notice and the Hearings Officer attempted to telephone Miss Ashirboeva on 20 December 2024 and on 6 January 2025 to ascertain whether she would be attending the hearing. There was no answer on both occasions and no opportunity to leave a voicemail. Further, chasing emails were sent on 20 December 2024 and 6 January 2025 and there was no response. The Committee noted there had been no engagement from Miss Ashirboeva in this case since March 2023.
- 5. The Committee was satisfied that all reasonable attempts have been made to secure Miss Ashirboeva's attendance/participation at the hearing. The Committee was satisfied that Miss Ashirboeva has voluntarily waived her right to attend and was not persuaded that any adjournment would increase the chance of Miss Ashirboeva attending or participating further in the case. On the information before it and bearing in mind its duty to ensure the expeditious conduct of its business and the wider public interest, the Committee was satisfied that it was in the interests of justice to proceed in the absence of Miss Ashirboeva. The Committee reminded itself that her absence added nothing to ACCA's case and was not indicative of guilt.

JOINDER

6. By an Order made by HH Suzan Matthews KC on 30 August 2024, cases reference UF8079544 and UF7515068 were joined.

AMMENDMENT

7. The Committee noted that there was a minor typographical error to the date in

Allegation 1c in Case Reference UF7515068 and granted Mr Ive's proposed amendment from "5 January 2022" to "5 January 2023" as it was satisfied this caused no injustice to either party.

ALLEGATIONS

Case Reference: UF7515068

Miss Surayyo Ashirboeva, a student of the Association of Chartered Certified Accountants ('ACCA') on 31 August 2021 in relation to a remotely invigilated FBT Business and Technology exam (the 'Exam'):

- 1. Failed to comply with instructions issued by ACCA personnel, as per the "Information Sheet for On-Demand CBE Students sitting exams at home" in that she caused or permitted a third party to be present in the room where the Exam was taking place and thereby failed to ensure she was in a room with no-one else around her, contrary to Examination Regulation 2.
- Caused or permitted the third party referred to in Allegation 1 to be in possession of and/or use a mobile phone in the Exam room during the Exam and to take photographic images of exam questions contrary to Examination Regulation 10.
- 3. Miss Surayyo Ashirboeva's conduct was,
 - a. In respect of Allegation 1, dishonest as she failed to follow the instructions during the exam to ensure that she was alone in order to gain an unfair advantage for herself or to assist other exam entrants to gain an unfair advantage in their exam attempts,
 - b. In respect of Allegation 2, dishonest as she caused or permitted the photograph of the exam questions to be taken by a third party in her exam room in order to gain an unfair advantage for herself or to assist other exam entrants to gain an unfair advantage in their exam attempts or in the alternative,
 - c. In respect of Allegation 1 and 2, demonstrates a lack of integrity,

or in the further alternative,

d. In respect of Allegation 1 and 2, reckless, in that she failed to pay

any or any due regard to the fact that causing or permitting

photographs of ACCA exam content to be taken and/or sharing or

allowing the photograph to be shared could provide her or other

exam entrant with an unfair advantage.

4. By reason of her conduct Miss Ashirboeva is:

> Guilty of misconduct pursuant to bye-law 8(a)(i); in respect of any a.

or all of the matters set out at 1 to 3 above; or in the alternative,

Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect b.

of the breaches of exam regulations set out in Allegation 1 and 2

only.

Case Reference: UF8079544

Miss Surayyo Ashirboeva (Miss Ashirboeva), an Association of Chartered

Certified Accountants ('ACCA') student:

1. Contrary to Regulation 3(1) of the Complaints & Disciplinary Regulations

2014 (as amended), Miss Ashirboeva failed to co-operate with the

investigation of a complaint, in that she did not respond to any or all of

ACCA's correspondence dated:

27 October 2022: a.

b. 21 November 2022;

5 January 2023. C.

2. By reason of her conduct, Miss Ashirboeva is:

> Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any a.

or all of the above matters or, in the alternative,

Liable to disciplinary action pursuant to bye-law 8(a)(iii). b.

Case Reference: UF7515068

BACKGROUND

8. On 16 December 2019, ACCA registered Miss Ashirboeva as a student. As

such, she is bound by ACCA's Bye-laws and Regulations, including the

Examination Regulations.

9. On 31 August 2021, Miss Ashirboeva was taking an on-demand FBT Business

and Technology examination (the 'Exam') remotely. The Exam was terminated

by the proctor (remote invigilator).

10. An Incident Report was filed later that day. The proctor recorded that:

"A person was suspected to be assisting the test taker during the exam. A

shadow was seen moving on the test taker's arms and a phone was visible on

the camera trying to take a photo of the test taker's screen at the 00:53:33 mark

of the session recording. Additionally, the test taker can be seen looking

offscreen to their left at 01:01:28. The proctor notified an intervention specialist

and reviewed the session. The test taker was not permitted to continue and the

exam was terminated."

11. An investigation was commenced. This has involved obtaining documents and

video footage relating to the Exam. ACCA submitted that the video footage

obtained has revealed:

a. The presence of a third party in the room where the Exam was taking

place; and

b. The use of a mobile telephone, used by the third party to take images of

Exam questions.

12. On 2 September 2021, ACCA wrote to Miss Ashirboeva to inform her that the

CBE (computer-based exams) delivery team was in receipt of an Incident

Report regarding the Exam. On 9 September 2021, ACCA sent Miss

Ashirboeva the Incident Report summary, including an image showing a mobile phone next to her in the video frame.

- 13. Miss Ashirboeva initially co-operated with the investigation, admitting that:
 - a. She allowed a third party to be in the room with her;
 - b. The third party took photographs of the Exam questions;
 - c. There was an intention to share the photographs on social media.
- 14. At the time of registering for the Exam Miss Ashirboeva had access, via a link, to the "Information Sheet for On-Demand CBE students sitting exams at home" (the 'Information Sheet'), which contained the Examination Regulations and Guidelines and the instruction that students must be "located in a private, well-lit room with no one else around you". During the Exam setup, the proctor also correctly ensured that Miss Ashirboeva agreed to abide by these Rules and Regulations as seen in the Chat Log:

"10:54 PM Alexis P.: Please acknowledge that you have read and understood the "Information Sheet for On-Demand CBE Students sitting exams at home" and the "On-Demand CBE Announcements" sent to you prior to the exam. Those documents can be found here: [HYPERLINKED]

. . . .

Please type "I agree" into the chat box if you agree to these exam rules.

10:55 PM Ashirboyeva Surayyo: i agree [sic]"

15. ACCA sent correspondence to Miss Ashirboeva between September 2021 and November 2021 seeking answers to its questions as to the case and shared the video with her. Miss Ashirboeva provided some responses as mentioned below, but did not provide any substantive responses to the detailed questions asked of her on 23 September 2021.

ACCA SUBMISSIONS

Allegation 1: Caused or permitted a third party to be present in the Exam room

16. ACCA relied on the documentary evidence, the video footage and Miss Ashibeova's own responses The proctor's incident report described seeing a mobile device in frame next to Miss Ashirboeva during the Exam. A mobile device which appeared to be held by a third party is seen adjacent to Miss Ashirboeva on three separate occasions on the Exam footage, at timestamps:

0:53:27 - 0:53:33

0:54:42 - 0:54:44

1:03:34 - 1:03:39

17. ACCA also relied upon Miss Ashirboeva's acceptance, contained in her email of 10 September 2021, to the effect that she accepted that a third party came into the room during her exam.

Allegation 2: Caused or permitted the third party referred to in Allegation 1 to be in possession of and/or use a mobile phone in the Exam room during the Exam and to take photographic images of exam questions

- 18. ACCA again relied on the video footage showing (it contended) a mobile phone held by the third party and maintained that photographs were being taken of Miss Ashirboeva's screen. It also relied upon a letter Miss Ashirboeva submitted to ACCA on 11 September 2021 from the alleged third party. In this the third-party stated that she "took a photo" of Miss Ashirboeva's exam paper, and images of two photographs were submitted with the letter.
- 19. ACCA contended that the images provided from Miss Ashirboeva can be matched with images from the Exam footage. Screenshots taken from the ProctorU platform confirm that these questions were put to Miss Ashirboeva during the Exam. ACCA submitted that the timestamps indicate that the third party is likely to have been in the room from at least 0:53:27 (when the mobile phone is first seen on screen) to 1:03:39 (when it is seen for the third time).
- 20. ACCA's primary case was that Miss Ashirboeva's conduct was dishonest. It submitted that the conduct at Allegations 1 and 2 was dishonest as particularised in Allegation 3a and 3b. In the alternative, it contended that the

conduct demonstrated a lack of integrity. (Allegation 3c). In the further alternative it contended that the conduct was reckless (Allegation 3d).

21. ACCA further contended that the conduct amounted to misconduct. In the alternative liability for disciplinary action is alleged (Allegation 4).

MISS ASHIBOEVA'S SUBMISSIONS

- 22. There were no submissions from Miss Ashirboeva, but she had made initial responses to ACCA. In these it was apparent that, whilst she accepted a third party had come into the room and photographed her exam questions, her case appeared to be that this had not been done at her behest. In effect, she denied any dishonesty, any intention to cheat, or any wrongdoing.
- 23. In an email to ACCA dated 10 September 2021, Miss Ashirboeva wrote:

"First of all i would like to point out that i am very sorry about this case. I could try to explain the situation as follows:

At the starting time of the exam there was nobody in the room except me. And during the exam time my friend came into the room in which i was taking the exam. Despite I have warned her that on that day i will sit my exam, and asked her not to disturb me during the exam. As my friend is not ACCA student and does not have an idea what exam i am sitting. She was just very interested to see what kind of questions will be given in the exam and tried to take photo of the screen in order to see the format and content of the question. As i was taking my exam i could not talk to her. I would like to say that i had no idea to cheat in the exam and i am terrible sorry about this situation. If the ACCA investigation department gives me opportunity to continue my studies. I promise to avoid such kind of situations in the future."

24. Further, on 11 September 2021, Miss Ashirboeva sent an email with a PDF of a handwritten note attached, allegedly from the third party. It stated:

"I am a friend of Miss Surayyo who is a student of ACCA. I am going to inform you that I entered into my friend's exam room without permission... and took a photo of her exam's paper in order to post on Instagram (social media). I

apologise for this accidental inconvenience, and I did not that exam was so crucial thus please give her another chance. It was not her mistake, it was mine...." [sic]

- 25. The email also included two images of exam questions taken from an angle above and to the left of a computer screen.
- 26. Miss Ashirboeva was sent some specific questions regarding the images that might have been posted onto social media by ACCA on 16 September 2021. She responded quickly with details of her and her friend's Instagram logins and stated that no photos had been posted.

DECISION ON ALLEGATIONS AND REASONS

- 27. The Committee accepted the advice of the Legal Adviser.
- 28. The Committee heard that there had been no previous findings against Miss Ashirboeva and accepted that it was relevant to put her good character into the balance in her favour.

DECISION ON FACTS

29. The Committee carefully considered all the documentary and video evidence it had received, as well as the submissions of Mr Ive on behalf of ACCA and such information as it had from Miss Ashirboeva. It reminded itself to exercise caution in relation to its reliance on documents. The Committee reminded itself that the burden of proving the case was on ACCA and had regard to the observation of Collins J in *Lawrance v General Medical Council* on the need for cogent evidence to reach the civil standard of proof in serious cases such as allegations of dishonesty. The standard of proof to be applied throughout was the ordinary civil standard of proof, namely the 'balance of probabilities'.

Allegation 1

Failed to comply with instructions issued by ACCA personnel, as per the "Information Sheet for On-Demand CBE Students sitting exams at home" in that she caused or permitted a third party to be present in the room

where the Exam was taking place and thereby failed to ensure she was in a room with no-one else around her, contrary to Examination Regulation 2.

- 30. The Committee carefully noted the video recording of the exam. There were three separate episodes where part of a mobile phone could be seen being held facing Miss Ashirboeva's computer screen. It was not being held by Miss Ashirboeva and was above her and to her left. It was reasonable to infer that it was being held by a third party in the exam room. The Committee noted that Miss Ashirboeva accepted that a friend came into the room but has maintained that this was against her wishes and not with her consent. It also noted the handwritten note from the third party, who had indicated that it was her mistake and not Miss Ashirboeva's.
- 31. The Committee specifically considered whether ACCA had proved that Miss Ashirboeva had caused or permitted the third-party to be in the room. Miss Ashirboeva's position appeared to be that she was the innocent victim of the actions of the third party and had not caused or permitted her friend to be in the room.
- 32. The Committee accepted the documentary evidence that Miss Ashirboeva had agreed to the exam instructions, including those set out on the Information Sheet, that she was to ensure that she was in a room with no one else around. It rejected Miss Ashirboeva's position that she was an innocent victim of her friend's actions as implausible. The Committee noted that the third party was in the exam room for at least the duration of the time covering the three sightings of the mobile phone (approximately 10 minutes). The Committee considered it significant that in the video footage Miss Ashirboeva gave no indication that she was aware of the presence of another person very close to her, when she must have known she was there. She did not acknowledge her friend's presence and demonstrated a complete lack of surprise at this. Further, she did not do anything about the presence of the third party at all. She made no oral comment or instruction to her friend to leave the room.
- 33. The Committee was satisfied that her actions were not consistent with a student who was surprised by, or concerned about, the presence of her friend

– a friend whom she had said that she had instructed *not* to come into the room. The Committee rejected any innocent explanation. Given the total lack of reaction from Miss Ashirboeva, it considered that it was more likely than not that the third party was there with Miss Ashirboeva's consent and that Miss Ashirboeva was attempting to conceal that she was aware of her friend's presence, and her actions, by not reacting. The Committee was satisfied that in those circumstances Miss Ashirboeva had "caused" her to be present in the room. It was satisfied for those reasons this amounted to breach of Exam Regulation 2 and accordingly, the Committee was satisfied that Allegation 1 was proved.

Allegation 2

Caused or permitted the third party referred to in Allegation 1 to be in possession of and/or use a mobile phone in the Exam room during the Exam and to take photographic images of exam questions contrary to Examination Regulation 10.

34. The Committee was satisfied on the video footage that the third party was in possession of a mobile phone. Miss Ashirboeva accepted this and the third-party also says so in her letter. Given its findings on Allegation 1, the Committee drew the reasonable inference that Miss Ashirboeva had planned for the mobile phone to be used by the third party during her exam and for photographs to be taken of her exam questions. The Committee was satisfied that the only plausible reason for these actions was that this was improper conduct which was designed either to assist her in any future exam attempts or to provide improper assistance to any other exam entrant, and therefore was a breach of Examination Regulation 10. Accordingly, the Committee was satisfied that Allegation 2 was proved.

Allegation 3

Miss Surayyo Ashirboeva's conduct was,

 in respect of allegation 1, dishonest as she failed to follow the instructions during the exam to ensure that she was alone in order to gain an unfair advantage for herself or to assist other exam

entrants to gain an unfair advantage in their exam attempts.

- The Committee first asked itself whether Miss Ashirboeva's conduct in failing 35. to follow the exam instructions and ensure that she was alone was dishonest, in that she had sought to obtain an unfair advantage for herself or to assist other exam entrants gain an unfair advantage in their exam attempts. The Committee asked itself what Miss Ashirboeva's belief was as to the facts. The Committee was satisfied that Miss Ashirboeva knew that it was a requirement of the regulations that she be alone in the exam room and that photographs of her exam papers were not to be taken by anybody. She had indicated her agreement to the exam rules and had sat previous online ACCA exams. The Committee was satisfied, based on the video footage, that she had tried to conceal the presence of her friend in the room. The Committee was also satisfied, given its findings of fact, that Miss Ashirboeva either intended to use assistance from a third party to gain an unfair advantage - in other words, to cheat - for herself at future exams or to gain an unfair advantage for other examinees. It found that Miss Ashirboeva's permitting a third party to be in the room was a deliberate, planned act. It had no hesitation in determining that Miss Ashirboeva's conduct at the time was dishonest according to the standards of ordinary decent people. Accordingly, it was satisfied that Allegation 3 (a) was proved.
 - b. In respect of allegation 2, dishonest as she caused or permitted the photograph of the exam questions to be taken by a third party in her exam room in order to gain an unfair advantage for herself or to assist other exam entrants to gain an unfair advantage in their exam attempts or in the alternative,
- 36. For the same reasons as set out in relation to Allegation 3 a), the Committee was satisfied that Miss Ashirboeva's conduct in causing photographs to be taken of her exam questions was done for the purpose of either her gaining an unfair advantage in future exams or to assist other exam entrants to gain an unfair advantage. The Committee was satisfied it was dishonest conduct and would be judged as such by the standards of ordinary decent people. Accordingly, it was satisfied that Allegation 3 (b) was proved.

37. Given its findings on Allegations 3a and 3b the Committee did not go on to consider the alternatives set out in Allegations 3c and 3d.

Allegation 4

By reason of her conduct Miss Ashirboeva is:

- a. Guilty of misconduct pursuant to bye-law 8(a)(i); in respect of any or all of the matters set out at 1 to 3 above; or in the alternative,
- Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of the breaches of exam regulations set out in Allegation 1 and 2 only.
- 38. The Committee next asked itself whether the proven conduct amounted to misconduct.
- 39. The Committee had regard to the definition of misconduct in Bye-law 8(c) and the assistance provided by the case law on misconduct. It was satisfied that Miss Ashirboeva's actions brought discredit on her, the Association and the accountancy profession. It was satisfied that dishonest conduct in a professional exam was deplorable conduct and reached the threshold of seriousness for misconduct. Being honest and trustworthy is a fundamental tenet of the accountancy profession. Her conduct therefore had the potential to undermine the integrity of ACCA's examination system and public confidence in those taking the examinations and thus the profession.
- 40. In the light of its judgment on misconduct, no finding was needed upon liability to disciplinary action.

Case Reference: UF8079544

41. This case concerns an allegation of non-cooperation. It flows from an investigation into Miss Ashirboeva's further attempt at the same exam, as in the above case, on 8 May 2022. Concerns had been raised as to her conduct during that exam and an investigation was launched by ACCA.

- 42. ACCA submitted that there was a breach of the duty to cooperate with the investigation of their complaint as Miss Ashirboeva did not respond to 3 letters investigating that complaint between October 2022 and January 2023.
- 43. Miss Ashirboeva has made no submissions in relation to this case.

DECISION ON FACTS

44. The Committee reminded itself that the burden of proof was on ACCA and considered the documentary evidence before it.

Allegation 1

Contrary to Regulation 3(1) of the Complaints & Disciplinary Regulations 2014 (as amended), Miss Ashirboeva failed to co-operate with the investigation complaint, in that she did not respond to any or all of ACCA's correspondence dated:

- a. 27 October 2022;
- b. 21 November 2022:
- c. 5 January 2023.
- 45. The Committee was satisfied that under Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014, there was an obligation on Miss Ashirboeva to co-operate fully with ACCA in the investigation of any complaint. It was satisfied that Miss Ashirboeva made no response to ACCA's correspondence requesting her co-operation on the 27 October 2022, 21 November 2022 and 5 January 2023. This was despite ACCA contacting Miss Ashirboeva three times by telephone to ensure that she was aware of the investigation and the requirement for her to respond to questions that it had raised by email. There was no evidence before the Committee in this case to amount to a defence to the obligation on professionals to co-operate with their regulator as expressed in Regulation 3(1). It was therefore satisfied that these non-responses amounted to failures, as Miss Ashirboeva had a duty to respond. Therefore, she breached the obligation under the Regulations and Allegation 1 was proved.

Allegation 2

By reason of her conduct, Miss Ashirboeva is:

- a. Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the above matters or, in the alternative,
- b. Liable to disciplinary action pursuant to bye-law 8(a)(iii).
- 46. The Committee next asked itself whether the proven conduct amounted to misconduct. The Committee had regard to the same definitions and law on misconduct as set out in paragraph 39 above.
- 47. The Committee was satisfied that Miss Ashirboeva's failing to co-operate with a professional regulator was serious and amounted to misconduct. It was an essential obligation of every professional to cooperate with their regulator to enable the regulator to properly investigate allegations brought before it and so that public confidence in the regulatory system can be maintained.
- 48. In the light of its judgment on misconduct, no finding was needed upon liability to disciplinary action.

SANCTIONS AND REASONS

- 49. The Committee noted its powers on sanction were those set out in Regulation 13(4). It had regard to ACCA's Guidance for Disciplinary Sanctions and bore in mind that sanctions are not designed to be punitive and that any sanction must be proportionate. It accepted the advice of the Legal Adviser.
- 50. The Committee considered that the conduct in this case was very serious. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. Being honest is a fundamental requirement of any accountant. Similarly, not co-operating with your regulator is a very serious failing.
- 51. The Committee identified only one mitigating factor:

- Miss Ashirboeva was of previous good character with no previous disciplinary record
- 52. The Committee identified the following aggravating factors:
 - No evidence of insight or genuine remorse
 - This was pre-planned, deliberate misconduct involving dishonesty and collusion with a third party, breaching the trust placed in examinees undertaking professional exams remotely
 - Potential damage to the examination system
 - Potential to undermine the reputation of the profession.
 - Two separate cases of misconduct
- 53. Given the Committee's view of the seriousness of Miss Ashirboeva's conduct, it was satisfied that the sanctions of No Further Action, Admonishment, Reprimand and Severe Reprimand were insufficient to highlight to the profession and the public the gravity of the proven misconduct. In considering a Severe Reprimand, the Committee noted that a majority of the factors listed in the guidance were not present and, in particular, there was no evidence of insight or genuine remorse. The Committee had regard to Section E2 of the Guidance on Dishonesty and the seriousness of such a finding on a professional. It considered the factors listed at C5 of the Guidance for removal of Miss Ashirboeva from the student register and was satisfied that her conduct was fundamentally incompatible with remaining on the register. The Committee was satisfied that only removal from the register was sufficient to mark the seriousness of the misconduct to the profession and the public.

COSTS AND REASONS

54. ACCA claimed costs of £15,433 and provided Detailed Schedules of Costs. It noted Miss Ashirboeva has not provided a formal statement of means and the Committee had no information from her about her means. It had regard to ACCA's Guidance for Costs Orders. The Committee decided that it was appropriate to award costs in this case and the costs claimed were reasonably incurred, although the Committee agreed to make some reduction for the case taking less time than estimated. The Committee concluded that the sum of

£14,000 was appropriate and proportionate. Accordingly, it ordered that Miss Ashirboeva pay ACCA's costs in the amount of £14,000.

EFFECTIVE DATE OF ORDER

55. The Committee was persuaded that the ground for imposing an immediate order was made out given the serious facts of this case and that there is a risk of Miss Ashirboeva holding herself out as an ACCA student and/or compromising the integrity of further exams if an immediate order is not imposed.

Mrs Carolyn Tetlow Chair 9 January 2025