

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Mr Mohammed Mohsin
Heard on:	Tuesday, 27 August 2019
Location:	ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU
Committee:	Mr Michael Cann (Chairman), Mr Edward Weiss (Accountant) and Mr Robin Hay (Lay)
Legal Adviser:	Mr Iain Ross
Persons present and capacity:	Mr Benjamin Jowett (Case Presenter on behalf of ACCA); Miss Rachael Davies (Hearings Officer); Mr Mohammed Mohsin (Member), Mr Mohsin was represented by his daughter, and Mr Ansar (Interpreter)
Observer:	Mrs Wendy Harris (ACCA Appointments Board)
Outcome:	Excluded from ACCA Membership. Costs of £5,000.

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PRELIMINARY APPLICATIONS/SERVICE OF PAPERS

1. ACCA was represented by Mr Benjamin Jowett. Mr Mohsin was present and was assisted by his daughter. The Committee had a bundle of documents, numbered pages 1-78, an Additional Bundle (1), numbered pages 1-2, a separate Service Bundle, numbered 1-21, and an Additional Bundle (2), numbered pages 1-16.

ALLEGATIONS

Allegation 1

- (a) On 11 December 2017, Mr Mohammed Mohsin was convicted at Blackfriars Crown Court of supplying false or misleading information to the Charities Commission, which is discreditable to the Association or the accountancy profession;
- (b) By reason of his conduct at 1(a) above, Mr Mohammed Mohsin is liable to disciplinary action pursuant to bye-law 8(a)(ix).

BRIEF BACKGROUND

2. Mr Mohsin is a sole practitioner trading as Firm A, and has been an ACCA member since 15 March 1999. He became a Fellow on 15 March 2004. Mr Mohsin held a Practising Certificate with ACCA from 22 July 2002 until 31 December 2018. On 6 February 2017, Mr Mohsin emailed ACCA and informed ACCA that he has been charged by the Police.
3. On 11 December 2017, at Blackfriars Crown Court, Mr Mohsin pleaded guilty to an offence of supplying false or misleading information to the Charities Commission. He was sentenced to 9 months imprisonment, suspended for 18 months.
4. Mr Mohsin admitted the facts of Allegations 1(a)(i) and (ii) and the facts of these matters were found proved.

SANCTION AND REASONS

5. The Committee considered that the aggravating factors were the fact that, as an Independent Examiner of a Charity's Accounts, Mr Mohsin was in a position of trust and, as described by the Sentencing Judge, his conduct amounted to a "dereliction of his duty." The Judge also observed that Mr Mohsin, whilst not dishonest, had behaved recklessly. The matter is also aggravated because Mr Mohsin signed off the Charity's accounts over a period of 5 years, during which some £160,000 was misappropriated by a Trustee of the Charity.
6. As mitigating factors, the Committee had regard to Mr Mohsin's previous good character. It also took into account that Mr Mohsin pleaded guilty at the Crown Court, has co-operated throughout with ACCA's investigation, and admitted both allegations. Mr Mohsin did not benefit from the fraud, although he was able to charge professional fees. [REDACTED]
7. The Committee had regard to the Guidance for Disciplinary Sanctions, in particular, the purpose of sanctions which are to protect the public and uphold the reputation of the profession and ACCA, and to the principle of proportionality.
8. The Committee considered each available sanction in ascending order of seriousness. The Committee considered that the matter for which Mr Mohsin was convicted, when in his role as an Independent Examiner of a Charity's accounts, recklessly over a prolonged period of time, supplied false or misleading information to the Charity Commission, was very serious and damaged the reputation of the profession and ACCA.
9. The Committee carefully considered whether a severe reprimand would be appropriate. However, given the prolonged period of time over which Mr Mohsin negligently and recklessly signed off the Charity's accounts, it concluded that a severe reprimand would not adequately protect the public, or uphold the reputation of the profession.

10. The Committee, taking into account all of the circumstances and the Sanctions Guidance, concluded that the only appropriate and proportionate sanction was exclusion from membership.

COSTS AND REASONS

11. ACCA applied for costs in the sum of £6,159.67. The Committee considered, taking into account that the hearing did not last for a whole day, that a reasonable sum of costs incurred was £5,000. The Committee had regard to Mr Mohsin's statement of means, and the fact that he has sold his practice, and will receive the sale proceeds over 5 years. Mr Mohsin also told the Committee that he has rental receipts from 3 residential properties. Taking into account Mr Mohsin's means, the Committee ordered that Mr Mohsin pay costs of £5,000.

EFFECTIVE DATE OF ORDER

11. The Committee did not consider it necessary to impose an immediate order to cover any appeal period.

**Mr Michael Cann
Chairman
27 August 2018**