

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Atzaz Tariq

Heard on: Wednesday, 28 August 2019

Location: ACCA's Offices, The Adelphi, 1-11 John Adam Street,
London, WC2N 6AU

Committee: Mr Andrew Popat CBE (Chairman), Ms Ruby
Sukkersudha (Accountant) and Mr Gerry McClay
(Lay)

Legal Adviser: Mr Iain Ross

Persons present

and capacity: Ms Sarah Cawley-Wilkinson (Case Presenter on
behalf of ACCA) and Miss Rachael Davies (Hearings
Officer)

Outcome: **Student removed from ACCA's student Register.
Costs of £2,000.**

PRELIMINARY APPLICATIONS/SERVICE OF PAPERS

1. ACCA was represented by Ms Sarah Cawley-Wilkinson. Mr Tariq was present by video link, and was not represented. The Committee had a

ACCA



+44 (0)20 7059 5000



info@accaglobal.com



www.accaglobal.com



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

bundle of documents, numbered pages 1-75, an additional (Adjournment Bundle), numbered pages 1-7, a separate Service Bundle, numbered 1-26, a Tabled Additional Bundle (1), numbered pages 1-4 and Tabled Additional Bundle (2) pages 1-7.

ALLEGATIONS

Allegation 1

- (a) Pursuant to bye-law 8(a)(i) Mr Atzaz Tariq is guilty of misconduct in that on 5 September 2013 he was convicted of sexual assault contrary to Section 92 of the Sexual Offences Act 2003 at Isleworth Crown Court.

Allegation 2

- (a) Atzaz Tariq failed to bring promptly to the attention of ACCA that he may have become liable to disciplinary action by reason of having been convicted of sexual assault on 5 September 2013, pursuant to bye-law 10(b)
- (b) By reason of his conduct at 2(a) above, Mr Atzaz Tariq is:
- (i) Guilty of misconduct pursuant to bye-law 8(i) or
 - (ii) Liable to disciplinary action pursuant to bye-law 8 (a)(iii)

BRIEF BACKGROUND

2. Mr Tariq has been a student member of ACCA since 31 December 2007. On 5 September 2013, at Isleworth Crown Court, Mr Tariq pleaded guilty to an offence of sexual assault, and was sentenced to 9 months imprisonment, suspended for 2 years, and a 12 month supervision order. On 2 August 2018, Mr Tariq informed ACCA about his criminal conviction, and provided a copy of the Certificate of Conviction.

DECISION ON FACTS AND REASONS

3. Mr Tariq admitted the facts of Allegation 1(a) and 2(a), and the facts of these matters were found proved.
4. The Committee noted that the initial application form, which Mr Tariq completed in the declaration, stated that:

“I understand that once I have registered, I could be liable to disciplinary action under ACCA Byelaw 11 for events set out in ACCA bye-law 8 which occurred before or after I registered (see notes before signing). I have disclosed details of any events referred to in ACCA bye-law 8 and understand that they will be taken into account in dealing with my application, but that they will not automatically stop me from becoming an ACCA student. I declare that I have included anything ACCA needs to know and understand that any failure to disclose past events referred to in ACCA bye-law 8 may render me liable to disciplinary action”.

5. The Committee also noted that Mr Tariq’s barrister, who represented him at the Crown Court in September 2013, made submissions to the Judge to the effect that Mr Tariq “...*understands that... as far as future job prospects are concerned, studying and so forth, his conviction will have to be declared to those responsible for employing him or educating him*”.
6. The Committee was satisfied that Mr Tariq must have been aware that he was under a duty to inform ACCA promptly about his conviction, and did not do so. The Committee concluded that being convicted of sexual assault and failing to inform ACCA about that for a period of 5 years, Mr Tariq was guilty of misconduct.

SANCTION AND REASONS

7. The Committee considered that aggravating factors were that Mr Tariq had been convicted of a sexual assault of a female, and that he failed to inform ACCA of his conviction for some 5 years.

8. As mitigating factors, the Committee had regard to Mr Tariq's previous good character. It also took into account that Mr Tariq pleaded guilty at the Crown Court, has co-operated throughout with ACCA's investigation, and admitted both allegations at a very early stage. [REDACTED]
9. 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.
10. The Committee considered each available sanction in ascending order of seriousness. The Committee considered that the matter for which Mr Tariq was convicted was very serious, and damaged the reputation of the profession and ACCA.
11. The Committee considered that taking no action, an admonishment and a reprimand, would be insufficient sanctions, which would not protect the public, or maintain public confidence in the profession or in ACCA.
12. The Committee carefully considered whether a severe reprimand would be appropriate. However, the Committee considered that a conviction for sexual assault, and failing to inform ACCA of that for 5 years, was fundamentally incompatible with remaining on the student register. The Committee also considered that a severe reprimand would not adequately protect the public, or uphold the reputation of the profession.
13. The Committee, taking into account all of the circumstances and the Sanctions Guidance, concluded that the only appropriate and proportionate sanction was removal from the student register.

COSTS AND REASONS

14. ACCA applied for costs in the sum of £9,195.70. The Committee considered that was an excessive amount, given that minimum investigation would have

been required, other than obtaining the certificate of conviction. The Committee considered that a reasonable sum of costs incurred was £4,500. The Committee had regard to Mr Tariq's statement of means. Taking into account Mr Tariq's means, the Committee ordered that Mr Tariq pay costs of £2,000.

EFFECTIVE DATE OF ORDER

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

Mr Andrew Popat CBE
Chairman
28 August 2018