

APPLICATION ON PAPERS

CONSENT ORDERS COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Matthew Richard Hall

Heard on: Thursday, 11 February 2021

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

Committee: Mr Martin Winter (Chair)

Legal Adviser: Mr David Marshall (Legal Adviser)

Outcome: Consent Order approved

1. The Chair considered a draft Consent Order signed by Mr Hall on 21 December 2020 and by ACCA on 05 January 2021. The matter was listed to be considered on the basis of documents only. Neither Mr Hall nor ACCA was present or represented.

BACKGROUND AND ADMISSIONS

2. The Chair considered a bundle of documents of 58 pages as well as the signed draft Consent Order.
3. Mr Hall had been a Member of ACCA since 31 December 1999 and a Fellow since 31 December 2004. Mr Hall was also a member of and regulated by the Institute of Chartered Accountants of England and Wales ('ICAEW'). ICAEW commenced an investigation into a firm of accountants called Wilkins Kennedy

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and some of its partners, including Mr Hall, in relation to accepting an appointment to act as accountants and tax advisers to a particular group of companies. The Investigation Committee of ICAEW proposed disposing of the complaint against Mr Hall, and another partner, by Consent Order, which was agreed on 25 February 2020.

4. This finding by another body rendered Mr Hall liable to disciplinary proceedings by ACCA. He agreed to a Consent Order under which he would receive a reprimand and pay a sum in legal costs to ACCA.
5. The Allegations are set out in the provided draft Consent Order. They are all admitted by Mr Hall.

DECISION AND REASONS

6. The Chair was satisfied that there was a case to answer and that the Investigating Officer had carried out an appropriate and thorough investigation. He was satisfied that it was appropriate to deal with the matter by way of a Consent Order rather than in a public hearing. The Chair did not consider that any amendments were required.
7. The Chair considered whether it was more likely than not that if the matter went to a hearing, the admitted breaches would result in exclusion from membership.
8. It was clear that the breach found by ICAEW against Mr Hall was not sufficient to require restriction of his practice. Mr Hall had provided a full explanation, which was accepted. He had made full admissions and cooperated fully with ACCA. There were no significant aggravating factors.
9. The Chair concluded that the breaches would not be likely to lead to a sanction of exclusion.

COSTS

10. The Chair considered that ACCA was entitled to its costs in principle and that the amount claimed, which was agreed, was reasonable.

11. Accordingly, the Chair approved the provided Consent Order.

In summary:

- (a) Mr Hall shall be reprimanded.
- (b) Mr Hall shall pay costs to ACCA in the sum of £780.

Mr Martin Winter
Chair
11 February 2021