

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Ravi Juthani

Heard on: Wednesday, 10 March 2021

Location: Remotely via Microsoft Teams

Committee: Mrs Wendy Yeadon (Chair)
Ms Victoria Smith (Lay)
Dr David Horne (Accountant)

Legal Adviser: Mr Iain Ross

Persons Present

And Capacity: Mr Phillip Law (ACCA Case Presenter)
Ms Anna Packowska (Hearings Officer)
Mr Christopher Cope (Representative for Mr Juthani)

Outcome: Member admonished

Costs: £5000.00

1. The Committee met to hear an allegation of misconduct against Mr Ravi Juthani. The hearing was conducted remotely through Microsoft Teams so as to comply with the COVID 19 Regulations. Mr Law appeared for ACCA. Mr Ravi Juthani was present and was represented by Mr Christopher Cope, Solicitor. The Committee had a main bundle of papers numbered pages 1 to 47, additional tabled bundles numbered pages 1-59 and 1-2, a service bundle numbered pages 1 to 15 and a bundle of power point slides numbered 1 – 26.

ALLEGATIONS

1. Pursuant to bye-law 8(a)(i), Mr Ravi Juthani is guilty of misconduct in that, on 11 August 2011, before the Nottingham Magistrates Court, he was convicted of the following (the 'Convictions'):
 - (a) On or about 03 April 2011 at Nottingham University, in the City of Nottingham, pursued a course of conduct which amounted to the harassment of [Person A] and which he knew or ought to have known amounted to harassment of her in that between 03 April 2011 and 27 May 2011 via Facebook and Hotmail he sent explicit emails, photographs and demands, contrary to section 2(1) and (2) of the Protection from Harassment Act 1997.
 - (b) Between 30 April 2011 and 27 May 2011 in the City of Nottingham, pursued a course of conduct which amounted to the harassment of [Person B] and which he knew or ought to have known amounted to harassment of her in that he sent numerous emails and photographs, contrary to section 2(1) and (2) of the Protection from Harassment Act 1997.
 - (c) Between 07 March 2011 and 27 May 2011 in the City of Nottingham, pursued a course of conduct which amounted to the harassment of [Person C] and which he knew or ought to have known amounted to harassment of her in that he took/ sent photographs and emails that caused harassment, contrary to section 2(1) and (2) of the Protection from Harassment Act 1997.
 - (d) Between 07 March 2011 and 27 May 2011 in the City of Nottingham, caused a computer to perform a function with intent to secure unauthorised access to a program or data held in a computer or to enable any such access to be so secured, contrary to section 1(1) and (3) of the Computer Misuse Act 1990.

2. Mr Ravi Juthani failed to inform ACCA promptly that he may have become liable to disciplinary action by reason of the Convictions, pursuant to byelaw 10(b).
3. By reason of his conduct at Allegation 2, Mr Ravi Juthani is:
 - a. Guilty of misconduct pursuant to byelaw 8(a)(i); or in the alternative;
 - b. Liable to disciplinary action pursuant to byelaw 8(a)(iii).

BRIEF BACKGROUND

2. Mr Ravi Juthani first registered with ACCA as a student on 18 April 2013. He graduated on 25 July 2015 and is currently an affiliate. As part of his online application, Mr Juthani would have to tick a box stating that he has read and accepted the terms and conditions, which includes the declaration which included a requirement to disclose past events which would engage ACCA Byelaw 8, for his application to be submitted. Consequently, Mr Juthani was admitted into ACCA's register as a student on 18 April 2013.
3. On or around 30 September 2019, Mr Juthani applied to become an ACCA member. Whilst completing his membership application, Mr Juthani was prompted to declare any previous convictions. Mr Juthani sent an email to Member Support team, whereby he declared his previous convictions of 2011.

DECISION ON ALLEGATIONS

4. Mr Juthani admitted the facts of Allegation 1 (a) – (d) and Allegation 2, which were therefore found proved by virtue of Mr Juthani's admissions.
5. In respect of misconduct, Mr Juthani admitted that he was guilty of misconduct due to his convictions but did not admit misconduct in respect of his failure to bring his 2011 convictions to the attention of ACCA when he applied to become a student member in 2013.

6. The Committee first considered whether Mr Juthani was guilty of misconduct by virtue of his criminal convictions in 2011. The Committee noted that Mr Juthani admitted that his convictions did amount to misconduct, however, the Committee exercised its own judgement in the matter.
7. The Committee noted that at that time, ACCA's rules provided that conviction of a criminal offence by a competent court was conclusive proof of misconduct. The Committee also considered that the matters for which Mr Juthani had been convicted in 2011 were serious and had resulted in an immediate custodial sentence. In the circumstances, the Committee was satisfied that Mr Juthani was guilty of misconduct by virtue of his 2011 criminal convictions.
8. In respect of Allegation 3 (a), the Committee accepted Mr Juthani's evidence that when he made his online application for student membership in April 2013, he was under the impression that he was not obliged at that time to disclose any criminal convictions but would have to do so if and when he applied for ACCA membership. The Committee noted the extract provided of the declaration on the application form was lengthy, ambiguous and somewhat confusing, and did not provide any text box in which the details of any convictions could be provided. The Committee also noted the statement in the form that the presence of criminal convictions would not necessarily prevent student membership from being granted.
9. The Committee considered that ACCA had not been able to provide any evidence that Mr Juthani had deliberately misled ACCA or had intentionally withheld information about his criminal convictions. The Committee also noted that Mr Juthani had declared his criminal convictions to the Association of Accounting Technicians (AAT) when he applied for membership there in 2012 and had also declared his convictions when he applied to become a student member of the Chartered Institute of Taxation in 2015.
10. In the absence of any deliberate non-disclosure, the Committee concluded that the threshold for misconduct in respect of him failing to disclose his convictions in his application for student membership in April 2013 had not been reached. Accordingly, the Committee found that Mr Juthani was not guilty of misconduct

as alleged in Allegation 3(a). The Committee further found, for the same reasons, that Mr Juthani was not liable to disciplinary action.

11. For these reasons, the Committee found Allegations 3(a) and (b) not proved.

SANCTION

12. Having found Allegations 1 and 2 proved, the Committee considered what sanction, if any, to impose. It had regard to the Guidance for Disciplinary Sanctions and to the submissions made by Mr Law and Mr Cope.
13. The Committee considered that it would not be in the public interest to take no action, given the seriousness of the matters for which Mr Juthani had been convicted in 2011 and the loss of opportunity for ACCA to assess his suitability to become a student member in 2013.
14. The Committee considered that the aggravating factors were restricted to the seriousness of the convictions; however, it also noted that at the time he committed the criminal offences in 2011, Mr Juthani was suffering with his mental health which he has taken positive steps to resolve and which has not recurred.
15. The Committee also considered that there existed numerous mitigating factors in this case. Mr Juthani has demonstrated substantial remorse and remediation. He made full disclosure of his convictions to two different regulatory bodies, (AAT and CIOT), both of whom chose to allow him entry on to their respective registers. He has been pro-active in dealing with his mental health and has articulated the strategies he has adopted to negate any recurrence of the behaviour leading to his convictions 10 years ago. In the Committee's view, he is highly unlikely to repeat the behaviour.
16. The Committee was also impressed with Mr Juthani's professional/career achievements since his convictions in 2011. He is now a Senior Tax Manager within a reputable well-established firm and can expect to become a Tax Director and even a partner in the foreseeable future. Further, the positive

testimonial provided by Mr Juthani's employer, in the full knowledge of his convictions and Mr Juthani's appearance at today's Disciplinary Hearing, demonstrates the high esteem in which he is held professionally.

17. The Committee considered that most of the factors applicable to an admonishment were present. In particular, the criminal convictions occurred at a time when Mr Juthani was not even an ACCA student member and caused no loss to the public. He has demonstrated significant remorse and insight and his subsequent career has been exemplary.
18. For all of the above reasons, the Committee concluded that an admonishment was a sufficient and proportionate sanction and would adequately mark the misconduct in this case.

COSTS

19. ACCA applied for costs in the sum of £5,452.00 which was supported by a detailed schedule of costs incurred. Mr Juthani accepted that he was able to pay a costs order and Mr Cope did not object to costs being awarded.
20. The Committee was satisfied that the case had been properly brought and that no costs had been wasted. Taking into account the length of the hearing, the Committee determined that Mr Juthani should pay a contribution to ACCA's costs in the sum of £5,000.

IMMEDIATE ORDER

21. The Committee did not deem it necessary to make any immediate orders.

Mrs Wendy Yeadon
Chair
10 March 2021