

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Mr Ganseh Eric Sama
Heard on:	Tuesday, 30 March 2021
Location:	Held remotely via MS Teams
Committee:	Mr Michael Cann (Chair), Ms Andrea White (Accountant), Mr Nigel Pilkington (Lay Member)
Legal Adviser:	Mr Richard Ferry-Swainson
Persons present and capacity:	Mr Philip Law (Case Presenter) Ms Anna Packowska (Hearings Officer)
Observers:	Mr Antony Townsend (ACCA Appointments Board)
Summary:	Allegations (except for those in the alternative). Misconduct found proved. Member excluded from Register. Costs awarded to ACCA £6.000.

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INTRODUCTION/SERVICE OF PAPERS

1. The Disciplinary Committee (“the Committee”) convened to consider a number of Allegations against Mr Sama. Mr Sama did not participate in the hearing.
2. The papers before the Committee were in a bundle numbered 1 to 152. There was also a service bundle numbered 1 to 15 and a costs bundle numbered 1 to 3.

PROCEEDING IN ABSENCE

3. The Committee first considered whether the appropriate documents had been served in accordance with the Complaints and Disciplinary Regulations (“the Regulations”). The Committee took into account the submissions made by Mr Law on behalf of ACCA and also took into account the advice of the Legal Adviser.
4. Included within the service bundle was the Notice of Hearing dated 02 March 2021, thereby satisfying the 28-day notice requirement, which had been sent to Mr Sama’s email address as it appears in the ACCA register. The Notice included details about the time, date and remote venue for the hearing and also Mr Sama’s right to attend the hearing, by telephone or video link, and to be represented, if he so wished. In addition, the Notice provided details about applying for an adjournment and the Committee’s power to proceed in Mr Sama’s absence, if considered appropriate. There were receipts confirming the emails had been sent to Mr Sama’s registered email address. The Notice was also sent to Mr Sama’s onetime representative, Monsieur Bipan.
5. The Committee was satisfied that the Notice had been served in accordance with the Regulations, which require ACCA to prove that the documents were sent, not that they were received. Having so determined, the Committee then considered whether to proceed in Mr Sama’s absence. The Committee bore in mind that although it had a discretion to proceed in the absence of Mr Sama it should exercise that discretion with the utmost care and caution.

6. Mr Sama had not responded to the Notice of Hearing. In an email dated 25 March 2021, sent to Mr Sama by the Hearings Officer, he was asked if he would be attending the hearing. Mr Sama did not respond to that email.
7. The Committee noted that Mr Sama faced serious allegations, including an allegation of dishonesty, and that there was a clear public interest in the matter being dealt with expeditiously. The Committee considered an adjournment would serve no useful purpose because it seemed unlikely that Mr Sama would attend on any other occasion and he had not applied for one. Mr Sama had responded to some ACCA correspondence and so is aware that ACCA are carrying out an investigation into his conduct. The Committee was aware that his subsequent personal circumstances, as referred to by his onetime representative Monsieur Bipan, may have made it more difficult for Mr Sama to communicate with ACCA, but considered that it would have been possible for him to get a message to ACCA sometime over the last year, had he wished to do so. In light of his almost complete lack of engagement thereafter throughout the investigation of this matter, the Committee concluded that, on the balance of probabilities, Mr Sama had voluntarily absented himself from the hearing and thereby waived his right to be present and to be represented at this hearing.
8. In all the circumstances, the Committee decided that it was in the interests of justice and in the public interest that the matter should proceed, notwithstanding the absence of Mr Sama. No adverse inference would be drawn from his non-attendance.

ALLEGATIONS/BRIEF BACKGROUND

9. It is alleged that Mr Sama is liable to disciplinary action on the basis of the following Allegations (as amended to correct the spelling of "Practising" in 1(a) and 2):
 1. On one or more dates between 27 June 2014 and 24 March 2020,

- a. Contrary to Global Practising Regulations 3(1)(b) (effective 01 March 2014 to 31 December 2016) carried on public practice in Cameroon without notifying the Admissions and Licensing Committee of his practising status;
 - b. Contrary to Global Practising Regulations 3(1)(d), (effective 01 January 2017 to 2020) carried on public practice in Cameroon without notifying ACCA and/or being placed on the register of practitioners.
2. On and after 01 December 2014, contrary to Global Practising Regulations 3(2)(a) and/or (b) (2014 to 2020), was a partner in AEG & Partners and/or held rights in AEG & Partners, that put him in the position of a principal of a firm where public practice was carried on.
3. Contrary to Complaints and Disciplinary Regulation 3(1), failed to cooperate with an investigating officer in relation to the investigation of a complaint, in that he failed to provide adequate and/or any response to correspondence dated:
 - a. 16 October 2019;
 - b. 04 November 2019;
 - c. 10 February 2020.
4. Completed electronic Continuing Professional Development ('CPD') submissions incorrectly in that on or about 16 February 2018 and/or 14 July 2018, Mr Sama made a declaration that he had *"not engaged in public practice activities (as defined by The Chartered Accountants' Global Practising Regulations 3 and 4), without holding an ACCA practising certificate"*, when he had engaged in such work without an ACCA practicing certificate.
5. Any or all of Mr Sama's conduct at Allegation 4 is:

- a. Dishonest, in that he knew that he been carrying out public practice and knowingly declared to the contrary; or, in the alternative
 - b. Contrary to the Fundamental Principal of Integrity.
6. By reason his conduct above Mr Sama is:
 - a. Guilty of misconduct pursuant to bye-law 8(a)(i) in relation to any of the conduct in relation to Allegations 1, 2, 3, 4 and/or 5; or, in the alternative
 - b. Liable to disciplinary action pursuant to bye-law 8(a)(iii) in relation to Allegation 3.
10. Mr Sama initially registered as an ACCA student on 20 December 2003. He became an affiliate on 07 February 2009, a member on 15 May 2013 and was made a fellow on 15 May 2018. Mr Sama has registered himself as being based in Cameroon, a country that is outside ACCA's designated territory.
11. Mr Sama does not hold an ACCA Practising Certificate. He is not required to do so to work in Cameroon, as it is not a designated territory and is not a country that requires an ACCA practising certificate for public practice. Instead, if he wishes to conduct public practice, it is necessary for him to comply with local legislation/regulation and also to add himself to ACCA's register of practitioners.
12. ACCA received a referral from a person who asked to remain anonymous. The referral suggested that Mr Sama had been arrested, convicted and imprisoned for tax offences in Cameroon. ACCA has been unable to establish if Mr Sama has been convicted of any offences, predominantly because Mr Sama has not fully co-operated with ACCA's investigation.
13. As a result of the referral, ACCA conducted further research and discovered that Mr Sama appeared to be carrying out public practice without an ACCA practicing certificate and/or being on the register of practitioners.

14. Public practice is defined at Global Practising Regulation ('GPR') 4, and includes "*holding oneself or itself out, or allowing oneself or itself to be held out, as being available to undertake*" public practice (GPR 4(b)) or "*holding oneself out...as a...partner or director of a firm, or a designated member or member of a limited liability partnership, where public practice is carried on*" (GPR4(d)).
15. Mr Sama's LinkedIn page was found and reviewed on 24 March 2020. On it, Mr Sama describes himself as the "Co-founder and Consultant" of AEG & Partner LLC and that he has provided "*Taxation... [and]... Accountancy Services*" in his time at AEG & Partners.
16. ACCA has also obtained copies of the Memorandum and Articles of Association of AEG & Partners, from which it appears Mr Sama owns half of that Partnership and is described as a 'Partner' within the firm.
17. On 10 June 2019, the webpage of AEG & Partners LLC was identified and reviewed. The webpage printout gave a description of the firm's services as well as details of Mr Sama's professional profile for the company. The Firm offers "*...audit and advisory, tax, accountancy, business consultancy services...*" and Mr Sama's profile could be found in the "Our people, partner profile" page.
18. Mr Law submitted that the AEG webpage, the website, the incorporation documents and his LinkedIn profile demonstrated that Mr Sama is holding himself out, or being held out by another, as being in public practice. As Mr Sama is based in Cameroon, he must comply with GPR 3(d). Mr Law submitted that Mr Sama had never, according to ACCA's records, indicated his compliance with local rules and had never placed himself on the register of practitioners.
19. Having become aware of the above, on 10 June 2019, the Investigations Officer wrote to Mr Sama to formally notify him that he was under investigation. Mr Sama was notified that he was in breach of ACCA's Global Practicing Regulations by being in public practice without a practicing certificate and he

was required to regularise his position. This correspondence was sent to Mr Sama's registered e-mail address.

20. Mr Sama acknowledged the formal notification and indicated that he would provide the information requested. He also requested that the Investigations Officer copy his legal representative, Monsieur Bipan, into all future correspondence.

21. On 29 April 2019, Monsieur Bipan contacted ACCA to confirm his instruction. Mr Bipan added:

"Mr Ganesh is the subject of current pending criminal proceedings before a Cameroon court in relation to facts of which he has no knowledge.

More specifically in relation to these criminal proceedings, during his short stay in Cameroon my client has been subjected to questioning which has plunged him into a criminal trial of which he cannot make neither head nor tail.

Fortunately, he is about to be released from these legal constraints following a request for release submitted by me on his behalf before the judge."

22. On 03 July 2019, the Investigations Officer contacted Monsieur Bipan and requested an update. Mr Sama was copied into this e-mail. A response was requested by 17 July 2019.

23. On 18 July 2019, the Investigations Officer, having received no response from Mr Sama or Monsieur Bipan, sent a chaser to Monsieur Bipan. Mr Sama was copied into this chaser email. A response was requested by 25 July 2019. Monsieur Bipan was also warned that if he did not respond, the Investigation Officer would treat this as disengagement on Monsieur Bipan's part and contact Mr Sama only. Monsieur Bipan did not respond.

24. A chaser was sent to Mr Sama only on 16 October 2019 and Mr Sama was requested to respond by 30 October 2019. No response was received.

25. The first formal chaser was sent to Mr Sama on 04 November 2019. Mr Sama was requested to provide an update by 18 November 2019. This correspondence was sent to Mr Sama's registered e-mail address as it appeared in ACCA's register. The Investigations Officer did not receive a response from Mr Sama.
26. A final formal chaser was sent to him on 10 February 2020. Mr Sama was requested to provide an update by 17 February 2020. This correspondence was sent to Mr Sama's registered e-mail address as it appeared in ACCA's register. Mr Sama was also warned that a charge of failure to cooperate could be filed against him if did not respond. ACCA received an auto reply from Mr Sama on the same day stating:

*"Hi
I am out of office with limited access to emails.
Best Regards
Eric"*

27. No further response was received from Mr Sama.
28. On 24 October 2019, the Investigations Officer sent an email to Mr A, the managing partner of AEG & Partners LLC requesting information regarding Mr Sama's role at AEG & Partners LLC. No response was received from Mr A.
29. On 08 November 2019, the Investigations Officer sent a chaser email to Mr A. No response was received from Mr A.
30. On 06 December 2019, the Investigations Officer sent a final chaser email to Mr A. On 02 January 2020, Mr A provided ACCA with a response:

"Eric and I are both founders of AEG & Partners LLC. However, Eric has always worked in different companies in Cameroon and out of Cameroon. His role has always been that of online support via reviews and nothing more. He has never received any remuneration from the company. As for his whereabouts, you may reach him via his email [email address given] to confirm."

31. On 24 March 2020, A search was conducted via an Internet Archive for AEG & Partners LLC's partner profile page by an Investigating Officer. This internet archive is a digital archive of websites and shows what websites looked like in the past. The Internet Archive for AEG & Partners LLC's showed the partner profile pages as far back as 24 June 2014 to 15 May 2017. For completeness, the Investigations Officer took another screen capture of AEG & Partner LLC partner's webpage on 24 March 2020. The webpage printout gave a description of the firm's services, as well as details of Mr Sama's profile.
32. On 30 March 2020, the Investigations Officer sent a request to Authorisations to confirm whether the member held a Practising Certificate and whether he had added himself to the Register of Practitioners. On 30 March 2020, Authorisations confirmed to the Investigations Officer that Mr Sama did not hold, and had never previously held, an ACCA Practising Certificate, nor did he have an entry on the ACCA Register of Practitioners.
33. On 12 May 2020, the Investigations Officer sent a further email to the managing partner of AEG, Mr A, asking for more information about Mr Sama's role at AEG & Partners LLC and requesting "LLC documents for AEG" and the "job description of Mr Sama" at the firm.
34. On 13 May 2020, Mr A emailed the Investigations Officer with his response:

"Eric and I founded AEG & Partners LLC as younger accountants, while we were still working in our respective full-time jobs. Our focus was to help SMEs in non-regulatory services and to support them on a variety of business areas. While I was working part-time with AEG, Eric has always been busy (often not in Cameroon), but contributing by way of online discussion, sharing, and technical support with me on assignments submitted to me for review by the junior staff members before subsequent forwarding to our Senior Partner, [name redacted] for review and signature. There was no such thing as a formal role for Eric. Again, Eric has NEVER received any remuneration from AEG.

In summary, Eric was hardly involved in the operations of AEG and so had no formal role with AEG, thus I am not able to provide any documentation to that respect.

Eric's plans were that once he accumulates enough experience and achievement in industry, he would then resign and join me in the firm. Which is why I had taken up full time to manage the firm."

35. On 13 May 2020, the Investigations Officer searched for Mr Sama's CPD declarations for 2014 to 2019, which were cited when the member completed his CPD submissions for 2014 to 2019. Declaration 3 references the requirement to have an ACCA Practising Certificate when engaged in public practice. ACCA alleged that Mr Sama had been dishonest in that he knew that he been carrying out public practice without a Practising Certificate and knowingly declared to the contrary.
36. On 24 June 2020, the managing director of AEG & Partners LLC emailed the Investigations Officer attaching the AEG & Partners LLC Registration documents, which showed that Mr Sama holds 50% shares in AEG & Partners LLC and is named as Co-Founder of the firm, from 01 December 2014 to the present.
37. On 22 July 2020, the Investigations Officer emailed the ACCA Authorisation department to request whether any matters relating to Mr Sama's public practice activity had gone to the Admissions and Licensing Committee. On 24 July 2020, Authorisations confirmed to the Investigations Officer that nothing had been put forward to the Admissions and Licensing Committee.
38. Mr Sama did not participate in the hearings, or did he provide any written submissions for the Committee to consider.

DECISION ON FACTS/ALLEGATION AND REASONS

39. The Committee considered with care all the evidence presented and the submissions made by Mr Law. The Committee accepted the advice of the Legal

Adviser and bore in mind that it was for ACCA to prove its case and to do so on the balance of probabilities.

Allegations 1 (a) & (b) and 2

40. The Committee considered there was sufficient evidence to prove that Mr Sama had been in public practice, as defined above, without an ACCA Practising Certificate, or alternatively adding himself to the register of practitioners. Mr Sama has been holding himself out as able to undertake public practice in his LinkedIn profile and described himself as the co-founder of a firm in the partner's profile page of a firm where public practice is carried out. Mr Sama was a partner in AEG & Partners and/or held rights in AEG & Partners, that put him in the position of a principal of a firm where public practice was carried on. ACCA Authorisation confirmed Mr Sama does not hold an ACCA Practising Certificate and has never held one and that, alternatively, he is not on the register of practitioners. ACCA Authorisations also confirmed that Mr Sama had not notified the Admissions and Licensing Committee of his practising status.
41. The Committee noted the comments of Mr A about Mr Sama's limited involvement with AEG & Partners, however, gave it little weight. Mr A was not a witness in these proceedings, and it was not possible to test his account, which was contradicted by Mr Sama's LinkedIn profile and the AEG & Partners website. Furthermore, there was nothing from Mr Sama himself supporting Mr A's account.
42. On the basis of this evidence the Committee found Allegations 1 (a) and (b) and 2 proved.

Allegation 3 (a), (b) & (c)

43. The Committee noted that initially, Mr Sama and his legal representative engaged with ACCA and responded to the Investigations Officer, providing an update of Mr Sama's situation regarding what was referred to as ongoing criminal proceedings in Cameroon. However, Mr Sama and his legal representative subsequently disengaged. The Committee was satisfied that

thereafter the Investigations Officer made all reasonable efforts to engage Mr Sama and his legal representative, but without success. Without Mr Sama's engagement, ACCA has been unable to obtain an update of his situation and this has frustrated ACCA's investigation. The Committee considered that ACCA had given Mr Sama ample opportunity to engage and regularise his position, but he had not acknowledged or responded to the correspondence, set out in Allegation 3, that ACCA sent to him.

44. The Committee was advised by the Legal Adviser that the duty to co-operate with an ACCA investigation is absolute, that is to say, every relevant person is under a duty to co-operate with any Investigating Officer and any Assessor in relation to the consideration and investigation of any complaint. A failure, or partial failure, to co-operate fully with the consideration or investigation of a complaint shall constitute a breach of the regulations and may render the relevant person liable to disciplinary action. Mr Sama failed to respond to any of the correspondence sent to him by the Investigating Officer on the three dates specified in Allegation 3, where he was asked in the correspondence to comment on the matters alleged. Mr Sama was warned that a failure to respond might result in an allegation of failure to cooperate with ACCA. The Committee noted that the correspondence was sent by email to Mr Sama's email address provided to ACCA.
45. Accordingly, the Committee found Allegation 3(a) to (c) proved in its entirety.

Allegation 4

46. The Committee was satisfied, on the balance of probabilities, that there was sufficient evidence to show that Mr Sama has given incorrect Continued Professional Development ('CPD') submissions by declaring he had not engaged in public practice without an ACCA Practising Certificate, when he had engaged in such work without an ACCA Practising Certificate. The Committee noted that the actual document completed by Mr Sama was not provided. However, the Committee was satisfied, on the balance of probabilities, that the electronic record produced could not have been generated without there having been a declaration form completed by Mr

Sama. The Regulations are clear. To engage in public practice in Cameroon Mr Sama must either have an ACCA Practising Certificate, or he must add himself to the register of practitioners. He had done neither. The Committee, therefore, found Allegation 4 proved.

Allegation 5 (a) & (b)

47. The Committee then considered whether such behaviour was dishonest. The Committee considered what it was that Mr Sama had done, what his intentions were and whether the ordinary decent person would find that conduct dishonest. Mr Sama made a false declaration when completing his CPD submissions. The only possible intention for making a false declaration must have been to deceive ACCA into believing he had not been carrying out public practice. Mr Sama must have known this to be the case. He knew he was part of this company which was clearly holding itself out for public practice and then signed a declaration to the contrary. The Committee was in no doubt that an ordinary decent member of the public, in full possession of the facts of the case, would find that conduct to be dishonest. The Committee, therefore, found Allegation 5(a), on the balance of probabilities, proved.
48. Having found Allegation 5(a) proved it was not necessary for the Committee to consider Allegation 5(b), which was alleged in the alternative.

Allegation 6 (a) & (b)

49. Having found the facts proved in Allegations 1 to 5, the Committee then considered whether they amounted to misconduct. The Committee considered there to be sufficient evidence to show that Mr Sama failed to comply with ACCA regulations and was in public practice without an ACCA Practising Certificate or, in the alternative, adding himself to the register of practitioners, over a significant period of time. The company is declaring itself to be regulated by ACCA with Mr Sama referring to himself as an ACCA member and the company holding itself out to carry public practice. This demonstrated a disregard for ACCA's public practice certification process and qualifications. Such behaviour undermines the integrity of the public practice certification

process and the standing of ACCA. It brings discredit upon Mr Sama, the profession and ACCA. The Committee considered this behaviour to be sufficiently serious enough to amount to misconduct, whether considered in isolation or in combination with the other matters found proved.

50. The Committee is of the view that failing to co-operate fully with an investigation being carried out by his regulator into his alleged misconduct is a serious matter. A member should not be able to frustrate, delay, or derail an investigation into their conduct. Being a member of ACCA brings with it a duty to co-operate, both in relation to compliance with the regulations and into the investigation of a complaint. As a self-regulating organisation, ACCA is reliant upon members' co-operation in order to fully investigate complaints. The Committee was satisfied that not co-operating represented a serious falling short of professional standards and brought discredit upon Mr Sama, the profession and ACCA as regulator. It, therefore, decided that Mr Sama's behaviour in failing to co-operate amounted to misconduct, whether considered in isolation or in combination with the other matters found proved.
51. The Committee was in no doubt that making a declaration that he had "*not engaged in public practice activities (as defined by The Chartered Accountants' Global Practising Regulations 3 and 4), without holding an ACCA practising certificate*", when he had engaged in such work without an ACCA practicing certificate in the dishonest way described, would clearly be considered deplorable by fellow members of the profession and the public. It was behaviour which brought discredit upon Mr Sama, the profession and ACCA. It therefore decided that Mr Sama's behaviour in dishonestly providing false information in his CPD electronic submissions amounted to misconduct whether considered in isolation or in combination with the other matters found proved.
52. In light of its findings above, the Committee found Allegation 6(a) proved in relation to Allegations 1 to 5 inclusive.
53. Having found Allegation 6(a) proved in relation to Allegation 3, it was not necessary for the Committee to consider Allegation 6(b) in relation to Allegation 3, which was in the alternative.

SANCTION AND REASONS

54. In reaching its decision on sanction, the Committee took into account the submissions made by Mr Law. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA and had in mind the fact that the purpose of sanctions was not to punish Mr Sama, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction must be proportionate. The Committee accepted the advice of the Legal Adviser.
55. When deciding on the appropriate sanction, the Committee carefully considered the aggravating and mitigating features in this case.
56. The Committee considered the following aggravating features: the significant period during which Mr Sama carried out public practice without a practising certificate or, in the alternative, adding himself to the register of practitioners, as required; conduct undermining public confidence; the repeated failures to co-operate with ACCA's Investigations Officer; lack of insight.
57. The Committee considered there to be one mitigating factor, namely the absence of any previous disciplinary record with ACCA.
58. The Committee did not think it appropriate, or in the public interest, to take no further action or order an admonishment in a case where a member had disregarded the Regulations relating to private practice, repeatedly failed to cooperate with his Regulator and acted dishonestly when submitting information in connection with his CPD.
59. The Committee then considered whether to reprimand Mr Sama. The Guidance indicates that a reprimand would be appropriate in cases where the conduct is of a minor nature, there appears to be no continuing risk to the public and there has been sufficient evidence of an individual's understanding, together with genuine insight into the conduct found proved. The Committee did not consider Mr Sama's conduct to be of a minor nature and he had shown no insight into his behaviour. The Committee noted that when addressing factors relevant to

seriousness in specific case types, ACCA's Guidance indicates that a failure to co-operate and misleading ACCA are considered to be very serious. Accordingly, the Committee concluded that a reprimand would not adequately reflect the seriousness of the conduct in this case.

60. The Committee then considered whether a severe reprimand would adequately reflect the seriousness of the case. The Guidance indicates that such a sanction would usually be applied in situations where the conduct is of a serious nature but where there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public and there is evidence of the individual's understanding and appreciation of the conduct found proved. The Committee considered none of these criteria to be met. The Guidance adds that this sanction may be appropriate where most of the following factors are present:

- The misconduct was not intentional and no longer continuing;
- Evidence that the conduct would not have caused direct or indirect harm;
- Insight into failings;
- Genuine expression of regret/apologies;
- Previous good record;
- No repetition of failure/conduct since the matters alleged;
- Rehabilitative/corrective steps taken to cure the conduct and ensure future errors do not occur;
- Relevant and appropriate references
- Co-operation during the investigation stage.

61. The Committee considered that almost none of these factors applied in this case, and that accordingly, a severe reprimand would not adequately reflect the seriousness of Mr Sama's behaviour. His misconduct was intentional, he has not demonstrated any insight into his failings nor made any apology; he does have a previous good record; however, his behaviour was repeated; there has been no evidence of rehabilitative steps; no references; and the misconduct itself included a lack of co-operation during the investigation stage.

62. The Committee noted that the Association provides specific Guidance on the approach to be taken in cases of dishonesty. In Part E2 of the Guidance it states that dishonesty is said to be regarded as a particularly serious matter, even when it does not result in direct harm and/or loss, or is related to matters outside the professional sphere, because it undermines trust and confidence in the profession. The Guidance states that the courts have consistently supported the approach to exclude members from their professions where there has been a lack of probity and honesty and that only in exceptional circumstances should a finding of dishonesty result in a sanction other than striking off. The Guidance also states that the public is entitled to expect a high degree of probity from a professional who has undertaken to abide by a code of ethics. The reputation of ACCA and the accountancy profession is built upon the public being able to rely on a member to do the right thing in difficult circumstances. *“It is a cornerstone of the public value which an accountant brings.”*
63. The Committee bore in mind these factors when considering whether there was anything remarkable or exceptional in Mr Sama’s case that warranted anything other than exclusion from membership. The Committee was of the view that there were no exceptional circumstances that would allow it to consider a lesser sanction and concluded that the only appropriate and proportionate sanction was exclusion. The combination of holding himself out to be in public practice without either a practising certificate or adding himself to the register of practitioners for a significant period of time, repeatedly failing to co-operate with the investigation and dishonestly completing his electronic CPD form, represented a catalogue of serious failings. The Committee considered such behaviour to be fundamentally incompatible with being a member of ACCA and undermines the integrity of ACCA’s regulatory process. This blatant deliberate and, in part, dishonest conduct was such a serious breach of bye-law 8 that no other sanction would adequately reflect the gravity of his offending behaviour.
64. The Committee also considered that a failure to exclude a member from the register who had behaved in this way would seriously undermine public confidence in the profession and in ACCA as its regulator. The public need to

know it can rely on the integrity, ability and professionalism of those who are members of ACCA. In order to maintain public confidence and uphold proper standards in the profession it was necessary to send out a clear message that this sort of behaviour is unacceptable.

65. The Committee, therefore, ordered that Mr Sama be excluded from membership.

COSTS AND REASONS

66. ACCA applied for costs in the sum of £6624.00. The Committee was provided with a schedule of costs. The Committee was satisfied that the costs claimed were appropriate and reasonable. However, the Committee noted that the hearing had taken less time than envisaged and that a reduction for the amount of time recorded for the Case Presenter and Hearings Officer would be appropriate. Mr Sama did not provide any details of his means or provide any representations about the costs requested by ACCA. There was, therefore, no evidential basis upon which the Committee could make any reduction on that ground.
67. In light of its observations above, the Committee reduced the amount requested to reflect the actual costs more likely to have been incurred and made an order in the sum of £6000.

EFFECTIVE DATE OF ORDER

68. In light of its decision to exclude Mr Sama from ACCA and the seriousness of his misconduct, the Committee decided it was in the interests of the public to order that the sanction have immediate effect.

Mr Michael Cann
Chair
30 March 2021