

APPLICATION ON PAPERS

CONSENT ORDERS CHAIR OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Mr Matthew Whitley
Considered on:	Thursday, 21 July 2022
Location:	Remotely via ACCA Offices, The Adelphi, 1-11 John Adam Street, London WC2N 6AU
Chair:	Mr Maurice Cohen
Legal adviser:	Mr Alastair McFarlane
Outcome:	Consent Order approved

DOCUMENTS BEFORE THE CHAIR

1. The Chair received a bundle of papers, including a signed draft Consent order, numbered pages 1-122, a service bundle numbered pages 1-7 and two cost schedules.

ALLEGATION 1

Mr Matthew Whitley, a student of ACCA:

- a. On 24 November 2016, at Belfast Crown Court, was convicted of causing grievous bodily harm by driving a mechanically propelled vehicle...

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without due care and attention and he was at the time when he was driving unfit to drive through drink or drugs, contrary to article 14 (1)(a) of the Road Traffic (Northern Ireland) Order 1995, offence which is discreditable to the Association or the accountancy profession.

- b. By reason of his conduct in respect of allegation 1(a), Mr Whitley is liable to disciplinary action pursuant to bylaw 8 (a) (ix).

ALLEGATION 2

On 23 April 2020, Mr Whitley:

- a. Entered into an individual voluntary arrangement, in accordance with the Insolvency Rules (Northern Ireland) 1991.
- b. By reason of his conduct in respect of allegation 2 (a), Mr Whitley is liable to disciplinary action pursuant to bye-law 8 (a) (vii)

ALLEGATION 3

Contrary to bye-law 10(b), Mr Whitley failed to promptly bring to ACCA's attention:

- a. His criminal conviction of 24 November 2016 at Belfast Crown Court; and
- b. That he had entered into an individual voluntary arrangement on 23 April 2020.

BACKGROUND

- 2. Mr Whitley became an ACCA registered student on 03 July 2019.
- 3. On 24 November 2016, at Belfast Crown Court, Mr Whitley had been convicted of causing grievous bodily harm by driving a mechanically propelled vehicle without due care and attention and he was, at the time when he was driving, unfit to drive through drink or drugs. On 10 January 2017, he was sentenced

and received a two-year determinate sentence comprised of one year in custody and one year on licence, with a driving disqualification of three years and an offender levy of £25. When Mr Whitley became a registered student in 2019 he did not notify or disclose his criminal conviction at the time of registration and/or when submitting the student declaration to ACCA.

4. On 23 April 2020, and whilst he was in ACCA registered student, Mr Whitley entered into an Individual Voluntary Arrangement (“IVA”). He did not notify or disclose this to ACCA. Mr Whitley’s registration with ACCA lapsed due to non-payment of subscription fees between 20 September 2020 and 27 June 2021, he was re-instated to ACCA’s student register on 28 June 2021. On 10 November 2021, Mr Whitley disclosed to ACCA his criminal conviction of 24 November 2016, and IVA of 23 April 2020.

CHAIR’S DECISION

5. Under Regulation 8(8) of the Complaints and Disciplinary Regulations 2014, the Chair must determine whether, based on the evidence before them, the draft Consent Order should be approved or rejected. The Chair had regard to the Consent Orders Guidance.
6. The Chair noted that under Regulation 8(12) they shall only reject the signed Consent Order if they are of the view that the admitted breaches would, more likely than not, result in exclusion from membership. The Chair accepted that a proper investigation had been conducted by ACCA.
7. The Chair considered the seriousness of the breaches as set out and the public interest, which includes the protection of the public, the maintenance of public confidence in the profession and the declaring and upholding of proper standards of conduct and performance. They balanced this against Mr Whitley’s interests, the accepted fact that the delay in notifying ACCA of the conviction in the IVA was inadvertent, the fact that he is currently employed and has current positive character references from his employers.
8. The Chair noted the list of aggravating and mitigating factors advanced at

paragraphs 9 and 10 of the draft Consent Order bundle. Whilst the conviction was undoubtedly serious and resulted in a custodial sentence, the Chair noted and accepted ACCA's position that the conviction was six years ago and that there was no apparent continuing risk to the public.

9. The Chair had regard to ACCA's Guidance for Disciplinary Sanctions. They were satisfied that there had been early and genuine acceptance of the conduct and that the risk to the public and profession from Mr Whitley continuing as a member was low.
10. For the reasons set out above, the Chair was satisfied that the admitted breaches would be unlikely to result in exclusion from membership, and therefore there was no basis for them to reject the Consent Order under Regulation 8 (12). The Chair noted the proposed Consent Order, and considering all the information before them, was satisfied that a reprimand was an appropriate and proportionate disposal of this case.

ORDER

11. The Chair, pursuant to their powers under Regulation 8, made an Order in terms of the draft Consent Order, namely that Mr Whitley be reprimanded, and pay ACCA's costs of £635.

Mr Maurice Cohen
Chair
21 July 2022