

CONSENT ORDERS CHAIR OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS REASONS FOR DECISION

In the matter of: Mr Mehmet Gazioglu

Considered on: Friday, 29 July 2022

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

Chair: Mr Michael Cann

Legal Adviser: Mr David Marshall

Summary: Consent order approved

Costs: Mr Gazioglu to pay costs to ACCA in the sum of
£1,633

1. The Chair considered a draft Consent Order signed by Mr Gazioglu on 24 June 2022 and by ACCA on 27 June 2022. The matter was considered on the basis of documents only. Neither Mr Gazioglu nor ACCA was present or represented.
2. The Chair had a bundle of papers containing 84 pages, and a Costs Schedule of one page.

BACKGROUND AND ADMISSIONS

3. Mr Gazioglu has been a member of ACCA since 2011 and a fellow since 2016. In March 2015 Person A engaged an entity called Accounting Direct Plus Ltd as tax practitioners by signing a letter of engagement issued by that firm. The

ACCA



+44 (0)20 7059 5000



info@accaglobal.com



www.accaglobal.com



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

letter named Mr Gazioglu as the manager responsible for the ongoing work. From 01 April 2017, the services provided to Person A were provided by a different entity, ADPL LLP. Mr Gazioglu was a principal of that firm. Although the effect of the transfer was to create a new professional engagement, Mr Gazioglu did not ensure that a new letter of engagement was put in place.

4. In late 2020/early 2021 Person A became dissatisfied with the advice given by ADPL LLP. Person A entered into correspondence with Mr Gazioglu in January 2021 and made a formal complaint to ACCA about Mr Gazioglu in February 2021. In the course of investigating that complaint, ACCA formed the view that Mr Gazioglu had behaved unprofessionally in his correspondence with Person A and in failing to implement adequate complaints procedures.
5. Mr Gazioglu admitted the following allegations:

Allegations

Mehmet Gazioglu, an ACCA member, admits the following:

Allegation 1

That on 12 January 2021, Mehmet Gazioglu sent an email to Person A, a client of his firm, which displayed a lack of courtesy and consideration, contrary to Section 115.3 of the Fundamental Principle of Professional Behaviour (as applicable in 2021).

Allegation 2

That from 14 January 2021 to 23 February 2021, Mehmet Gazioglu did not ensure that ADPL LLP, of whom he is a principal, implemented adequate procedures to handle client complaints in respect of service disputes, contrary to Paragraph 13 of Section B9 (Professional Liability of Accountants and Auditors) of ACCA's Code of Ethics and Conduct (as applicable in 2021).

Allegation 3

That during the period of 01 April 2017 to 14 January 2021, Mehmet Gazioglu did not ensure that ADPL LLP, of whom he is a principal, sent Person A a letter of engagement or obtained a signed letter of engagement from Person A, contrary to Paragraph 5 of Section B9 (Professional Liability of Accountants and Auditors) of ACCA's Code of Ethics and Conduct (as applicable from 2017 to 2021).

Allegation 4

By reason of the conduct set out at allegations 1, 2 and 3 above, Mehmet Gazioglu is guilty of misconduct pursuant to bye-law 8(a)(i).

DECISION AND REASONS

6. The Chair was satisfied that there was a signed draft order setting out all the required matters and that Mr Gazioglu understood that the proposed order would be considered by a Chair of the Disciplinary Committee.
7. The Chair was satisfied that the Investigating Officer had carried out an appropriate and thorough investigation and that there was a case to answer. He was satisfied that it was appropriate to deal with the matter by way of a Consent Order rather than in a public hearing. While it was in the public interest to mark the admitted misconduct, public concern about this case would not be so great that a full public hearing was required.
8. The Chair considered the seriousness of the misconduct. He noted that it was an isolated episode involving a single client. Mr Gazioglu had expressed regret. Although Person A alleged loss, that was in relation to their complaint about the advice which they had received. That did not form part of this ACCA case. The Chair considered the reasoning expressed in the ACCA referral and accepted it.
9. 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. The Chair was satisfied that the matters alleged, while significant, were not

sufficiently serious that they could justify a sanction of exclusion.

10. The Chair considered the draft carefully but did not consider that any amendments were required.

COSTS

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

ORDER

12. Accordingly, the Chair approved the attached Consent Order in full. In summary, Mr Gazioglu shall:

- (a) be admonished; and
- (b) pay costs to ACCA in the sum of £1,633.

Mr Mike Cann
Chair
29 July 2022