

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR THE DECISION

In the matter of:	Mr Andrew Renouf
Heard on:	Thursday, 09 June 2022
Location:	Held remotely by video conference
Committee:	Mr Maurice Cohen (Chair) Ms Fiona MacNamara (Accountant) Mr Colin Childs (Lay)
Legal Adviser:	Mr Robin Havard
Persons present and capacity:	Ms Afshan Ali (ACCA Case Presenter) Miss Nyero Abboh (Hearings Officer) Mr Andrew Renouf (Member)
Summary:	Allegations 1a) and 1b) - found proved Excluded from membership with immediate effect
Costs:	£5,000.00

ALLEGATIONS

1. Mr Andrew Renouf ('Mr Renouf'), a Member of the Association of Chartered

ACCA



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

Certified Accountants ('ACCA'):

- (a) On 15 April 2021, at the Magistrate's Court in Jersey, was convicted of two counts of voyeurism contrary to Article 36(4) Sexual Offences Jersey Law 2018 AND on the same date Mr Renouf was also convicted of two offences of acting in a manner likely to cause a breach of the peace which, was certified by the Magistrate on 02 July 2021 as being sexually aggravated offences. These convictions are discreditable to the Association or the accountancy profession.
- (b) By reason of his conduct at 1(a) above, he is liable to disciplinary action pursuant to bye-law 8(a)(ix).

DECISION ON FACTS, ALLEGATIONS AND REASONS

Allegations 1(a) & (b)

1. The Committee had considered the following documents: a hearing bundle (pages 1 to 146); a Tabled Additional bundle (pages 1 and 2), and a Service bundle (pages 1 to 16). The Committee had listened to the submissions made by Ms Ali on behalf of ACCA and from Mr Renouf.
2. On 13 May 2016, Mr Renouf became a member of ACCA.
3. In reaching its findings in respect of allegation 1, the Committee relied on the Certificate of Conviction dated 07 July 2021 and Mr Renouf's admission. The Committee made the following findings of fact.
4. On 15 April 2021, Mr Andrew Renouf was convicted at the Magistrates' Court of Jersey of the offences particularised in the allegation and sentenced to:
 1. 120 hours community service order or 6 months imprisonment
 - Probation order for 2 years
 - Restraining order for 5 years

Sex Offenders Notification order for 5 years

2. 120 hours community service order or 6 months imprisonment (concurrent)
Probation order for 2 years (concurrent)
Restraining order for 5 years (concurrent)
Sex Offenders Notification (concurrent)
3. 120 hours community service order or 6 months imprisonment (concurrent)
Probation order for 2 years (concurrent)
Restraining order for 5 years (concurrent)
Sex Offenders Notification (concurrent)
4. 120 hours community service order or 6 months imprisonment (concurrent)
Probation order for 2 years (concurrent)
Restraining order for 5 years (concurrent)
Sex Offenders Notification (concurrent)
5. The Committee relied on the Judge's sentencing remarks relating to Mr Renouf. Extracts from the sentencing remarks appear below:

"Mr Renouf you are before the Court for offences which are by any measure most serious and shocking. You acknowledge yourself that if people had been aware of what you are doing it would have had a significant affect upon them. I've no doubt that the offences to which you have pleaded guilty are serious enough to send you to custody. The question is, do I have to send you to custody today or are there alternatives and I shall come to that in a moment. You accept that what you did was a violation of women's privacy.

Every woman should be able to walk the streets of St Helier or go into shops in St Helier confident in her personal privacy and her safety.

.....

And you denied that to a number of women. I've looked at harm and I've looked at culpability. As far as harm is concerned, it's fortunate that none of these women were actually aware of what was happening to them otherwise, as you accept yourself, they would feel mortified, humiliated, embarrassed, violated. The culpability, however, is high. The harm is fortunately low, but the culpability is high. It was high risk behaviour set in the context – these offences, these actual offences are set in the context of many occasions on which there was a risk of women becoming aware of your behaviour and so suffering harm. And, it's true that there is a degree of harm caused in the sense that one woman did see you and was clearly alarmed enough to call the police and other women will hear about this and you have to think how might that affect the behaviour of women. It shouldn't affect them, they shouldn't be afraid of walking down the street and being photographed in the way that you did or stopping in a shop, in a shopping aisle, and being filmed under their clothing. And you need to give some thought as to how that might affect people's behaviour in future. And all these risks you took, of harming these women, was all for your own sexual gratification.

.....

And that is clearly against the law but also seriously, you know, against the law. I have listened very carefully to your advocate's submissions, I have read all the reports very carefully, particularly that of Dr Briggs and the Social Enquiry Report, they were most helpful. I take into account your guilty plea, your previous good character and the efforts you have made to address offending already, and the remorse you have shown. I am satisfied on what I have heard and read today that I can, on this occasion, deal with the matter by way of Community Service as adequate punishment, and a Probation Order to help you avoid reoffending and I think the work done under a Probation Order, not just the offender course that is outlined, but the further supervision that will be afforded by the Probation Order is the best way the Court can ensure that you do not reoffend and so enhance the safety and confidence of women that you will not be behaving in the same way again or allowing your behaviour to escalate.

The sentence is for the actual offences. I'm very much aware that there was a lot of behaviour that informs risk, uhm, but the actual offences are the ones which you are to be sentenced. There will be 120 hours' Community Service instead of 6 month's custody, concurrent, on each offence and I'm taking into account the totality of that offending and in my view that is the appropriate sentence. There will be a Probation Order concurrent on all offences for a period of 2 years. Now if the work is done before then and the Probation Service are satisfied that your risk of reoffending is very much lower and that they have no further work to do with you or supervision, uhm, this is necessary of you, then they will come back to the Court and ask for the order to be shortened but conversely if they need an extension of the order they will come back and ask for that.

I have to deal with notification and a restraining order under the Sex Offenders Law. As far as notification is concerned there will be an Act of Court which will recount that on 15th April you were convicted of two offences of voyeurism under Article 36(4) of the Sexual Offences (Jersey) Law and on that day you became subject to the notification requirements contained in part 2 of the said law and that and that is colloquially known as the Sex Offenders Register. And on the same date you were also convicted of two offences of acting in a manner likely to cause a breach of the peace. Today the Magistrate has certified that under Article 3(4) of the Sex Offenders Law that the offences of acting in a manner likely to cause a breach of the peace were sexually aggravated and therefore you are now subject to the notification requirements in respect of the additional offences, so your notification applies to all four of these offences. Now, I am ordering that a period of 5 years shall expire before you may apply to the Court for the notification requirements to be removed. Do you understand that?

Next is a restraining order that I'm putting in place because I'm satisfied that the terms of this order are necessary to protect the public from serious sexual harm from you. And that says that whereas today you were – err sorry, on 15th April you were convicted of two offences of voyeurism contrary to Article 36(4) of the Sexual Offences (Jersey) Law, being relevant offences under Article 2(1)

of the Sex Offenders (Jersey) Law 2010 and on the same date you were convicted of two offences of acting in a manner likely to cause a breach of the peace contrary to common law which was certified by the Magistrate on 2nd July as being sexually aggravated offences, it is a conviction under those articles that gives me power to make the order relating to all four offences, not just the first two. Now it states - orders that you are prohibited from using any device capable of taking a picture or recording unless a) you've notified a police officer in the Offender Management Unit of the possession or acquisition of any such device prior to its use; b) this is confirmed in writing by the Offender Management Unit responsible for monitoring you and; c) the device has the capacity to retain and display all pictures and recordings and you must not delete any such picture or recording without the written permission of a police officer in the Offender Management Unit, and you must make the device immediately available on request for inspection by a police officer which shall include removal of the device in order to facilitate the inspection. You must provide access to any accommodation which you own, live in or stay in from time to time, to police officers who are checking compliance with this order. This order shall remain in force for 5 years. Any breach of this order shall be an offence for which you will be liable for imprisonment for up to 5 years and to a fine. Do you understand the terms of that order? [sic]

6. The Committee found such conduct to be discreditable to ACCA and the accountancy profession because such conduct fell well below the standards the public is entitled to expect from members of the accountancy profession. Consequently, the Committee found allegations 1(a) and (b) proved.

SANCTION AND REASONS

7. The Committee considered what sanction, if any, to impose taking into account all it had read in the bundle of documents, ACCA's Guidance for Disciplinary Sanctions, and the principle of proportionality. It had also listened to legal advice from the Legal Adviser which it accepted.

8. The Committee considered the available sanctions in increasing order of severity having decided that it was not appropriate to conclude the case with no order.
9. The Committee was mindful of the fact that its role was not to be punitive and that the purpose of any sanction was to protect members of the public, maintain public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance.
10. The Committee considered whether any mitigating or aggravating factors featured in this case.
11. The Committee had listened carefully to the submissions made by Mr Renouf in relation to the circumstances which had led to the commission of the offences of which he was convicted. The submissions relating to his health condition were heard in private.
12. [Private]
13. However, Mr Renouf said that he was now out of what had been a very dark time. He had no intention of causing harm and he had learned to get on with his life. He felt, "*very tired and beaten down*" and wanted to get back to work.
14. The Committee accepted that there were no previous findings against Mr Renouf.
15. The Committee noted that Mr Renouf had engaged with the process and had responded fully to the correspondence from ACCA. Indeed, the Committee acknowledged that Mr Renouf had self-reported once the convictions had been recorded against him.
16. The Committee had taken fully into consideration the submissions made by Mr Renouf. It had read carefully the medical evidence and testimonials that had been provided, originally in relation to the criminal proceedings against him. It

had also read the letter from the Probation Services to ACCA dated 24 May 2022. Whilst the forensic clinical psychology report referred to the potential risk of reoffending, the letter from the probation services confirmed that Mr Renouf had engaged positively with his rehabilitation and the level of supervision. The Committee had taken into consideration the probation officer's comments with regard to the risk of reoffending.

17. The Committee accepted that Mr Renouf was remorseful for his behaviour. [Private]. As stated, his level of cooperation with the Probation Services was good.
18. As for aggravating features, on the basis of the findings, the conviction related to sexual offences and the behaviour was described by the Judge as "*most serious and shocking*".
19. Although the level of harm was assessed by the Court as being low, nevertheless, the Judge had classified the level of culpability as high. It concerned a course of conduct that was repetitive and had persisted over a period of months in 2020 and had only come to the attention of the Police because it was reported to them by a member of the public.
20. The Judge had confirmed that a custodial sentence would have been justified but was able, in the circumstances, to impose an alternative, as opposed to a lesser, sentence of community service.
21. The Committee found that the behaviour which led to the convictions against Mr Renouf would undermine the reputation of ACCA and the profession.
22. Whilst Mr Renouf had spoken about his recognition of the personal consequences of his conduct and that he had apologised for his behaviour, the Committee was particularly concerned that Mr Renouf had failed to illustrate an understanding of the effect of his conduct on the reputation of ACCA and the accountancy profession as a whole. To that extent, the Committee did not

consider that he had shown sufficient insight into the consequences of his conduct.

23. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
24. The Committee then considered whether a severe reprimand would be an appropriate sanction. Again, taking account of the seriousness of its findings, the Committee did not consider that a severe reprimand would be sufficient or proportionate.
25. Mr Renouf had been convicted of a number of sex offences which had the potential to cause considerable distress, upset, and harm to members of the public. The conduct persisted over a number of months. He had been made the subject of a Sex Offenders Notification Order and a restraining order, both of which remain in place for five years from 02 July 2021. This was conduct which was fundamentally incompatible with being a member of ACCA.
26. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to exclude Mr Renouf from the register of members but could find none.
27. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Mr Renouf shall be excluded from membership of ACCA.
28. Furthermore, due to the seriousness of the conduct, the Committee decided that no application for readmission may be considered until the expiry of two years from the date of this order.

COSTS AND REASONS

29. The Committee had been provided with a detailed breakdown of costs schedule (pages 1 and 2) and a simple costs schedule (pages 1 and 2) relating to ACCA's claim for costs.
30. The Committee concluded that ACCA was entitled to be awarded costs against Mr Renouf, the allegations having been found proved. The amount of costs for which ACCA applied was £5,652.50. The Committee did not consider that the claim was unreasonable although the hearing had taken less time than estimated.
31. Mr Renouf had provided ACCA with documentary evidence of his means. Furthermore, and in fairness to him, Mr Renouf stated in his oral submissions that he was in a position to pay the amount of costs claimed although he made submissions in respect of the length of the hearing and also the sum of £2,350 which was not itemised. It was explained to him that this related to the fixed cost of the hearing.
32. In all the circumstances, and in exercising its discretion, the Committee considered that it was reasonable and proportionate to award costs to ACCA in the reduced sum of £5,000.00.

EFFECTIVE DATE OF ORDER

33. The Committee had considered whether the order should have immediate effect. Taking account of the nature of the allegation found proved, the Committee considered that it was in the interests of the public to make such an order.
34. In the circumstances, the Committee decided that this order shall take immediate effect.

Mr Maurice Cohen
Chair
09 June 2022