

## **APPLICATION ON PAPERS**

### **CONSENT ORDER CHAIR OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS**

#### **REASONS FOR DECISION**

**In the matter of:** Mr Robert David Mathias

**Considered on:** 08 June 2022

**Chair:** Ms Wendy Yeadon

**Legal Adviser:** Ms Valerie Charbit

**Outcome:** Consent Order approved  
Member severely reprimanded  
Costs payable by member to ACCA of £496.

#### **SERVICE OF PAPERS**

1. The Chair considered a draft Consent Order signed by Mr Mathias on 04 May 2022 and by ACCA on 27 May 2022. The matter was listed to be considered on the basis of documents only. Neither Mr Mathias nor ACCA were present or represented.

2. The draft Consent Order read:

The Association of Chartered Certified Accountants (ACCA) and Mr Robert David Mathias (the Parties), agree as follows:

1. Mr Robert David Mathias admits the following:

### **Allegation 1**

- (a) On 01 April 2021, at the Glamorgan Magistrate's Court, Mr Robert David Mathias was convicted of doing an act without reasonable excuse, namely, contacting another via the ring door, which he was prohibited from doing by a non-molestation order made by a family court on 11 January 2021, contrary to section 42A(1) and (5) of the Family Law Act 1996, which is discreditable to the Association or the accountancy profession;
  - (b) By reason of his conduct at 1(a) above, Mr Robert David Mathias is liable to disciplinary action pursuant to byelaw 8(a)(ix).
2. That Mr Robert David Mathias shall be severely reprimanded and shall pay costs to ACCA in the sum of £496.

### **BACKGROUND AND ADMISSIONS**

3. The Chair considered a bundle of papers numbering 1-34, a draft Consent Order, a service bundle numbering 1-8 pages, a detailed costs schedule and a simple costs schedule.
4. On 01 April 2021, at the Glamorgan Magistrate's Court Mr Robert David Mathias was convicted of doing an act without reasonable excuse, namely, contacting another via the "*ring door*", which he was prohibited from doing by a non-molestation order made by a family court on 11 January 2021, contrary to section 42A(1) and (5) of the Family Law Act 1996.
5. Mr Mathias was sentenced to a custodial sentence of 14 weeks which was suspended for 12 months; he was also sentenced by way of a supervision order for a period of 12 months, ordered to carry out unpaid work for 80 hours within 12 months, requested to pay compensation of £200, a surcharge to

fund victim services of £128, and costs of £85 to the Crown Prosecution Service. All costs were to be paid by 29 April 2021.

6. Mr Mathias has provided a payment receipt in respect of the court fines and confirmation from HM Prison and Probation Service in Wales confirming that the 80 hours of unpaid work that he was sentenced to as part of his suspended sentence was completed on 03 July 2021, and that the Suspended Sentence expired on 31 March 2022.

### **DECISION ON FACTS/APPLICATION(S) AND REASONS**

7. The Chair was satisfied that there is a case to answer and that the Investigating Officer had carried out an appropriate and thorough investigation. They were satisfied that it was appropriate to deal with the matter by way of a Consent Order rather than a public hearing.
8. The Chair went on to consider the proposed sanction and whether, if the matter was heard at a full hearing, it was likely that the admitted breach would result in exclusion from membership.
9. The Chair was satisfied that the breach would not lead to a sanction of exclusion and that such a sanction would be disproportionate for what was a domestic incident outside of work. The Chair considered whether the appropriate sanction is a severe reprimand. In considering whether this was an appropriate sanction, the Chair considered ACCA's Guidance for Disciplinary Sanctions (GDS) and in particular the key principles contained therein. One of the key principles is that of the public interest, which includes the protection of members of the public maintenance of public confidence in the profession and in ACCA, declaring and upholding proper standards of conduct and performance. Another key principle is that of proportionality, which includes balancing the member's own interests against the public interest.

10. The Chair considered ACCA's report which stated that the following were aggravating factors:

- The sentence imposed re-emphasises the seriousness of the offence committed.
- The conviction, relating to a breach of the Family Law Act, is discreditable to the Association and the accountancy profession given it constitutes a serious departure from the standards that one would expect from an ACCA member.

The Chair was not satisfied that these were aggravating factors as they were the basis of Allegation 1. However, they did not consider that the sanction of 'severe reprimand' was unwarranted due to the fact of the conviction and nature of the sentence imposed.

11. The Chair considered the following mitigating factors:

- Mr Mathias has been a member of ACCA since June 1998 and has a previous good record with no previous complaints or disciplinary history;
- Mr Mathias has paid the costs imposed by the court and completed his community service;
- The actions which led to the conviction arose from a breakdown of a personal relationship;
- Mr Mathias has expressed remorse for his actions;
- Mr Mathias provided two witness statements attesting to his good character including one from the victim's mother.

- Mr Mathias is committed to pursuing his career in accountancy;
  - Mr Mathias has fully co-operated with the investigation and regulatory process.
12. The Chair accepted the above aggravating and mitigating factors.
13. The Chair considered that the seriousness of the admitted allegation in the light of the aggravating and mitigating factors and decided that it was at the lower end of the range of conduct for which a severe reprimand would be the appropriate sanction.
14. The Chair decided that the sanction proposed is appropriate and proportionately reflects Mr Mathias's conduct having taken account of the public policy considerations and the public interest. The Chair was satisfied that this sanction appropriately met the public interest since the conviction and sentence imposed on Mr Mathias brought discredit to ACCA and the accountancy profession. The Chair considered that the sanction of a severe reprimand conveyed a message to the public and members of the accountancy profession of the importance of fundamental standards of professional conduct both within a member's professional and personal life.
15. The Chair considered that ACCA was entitled to its costs of £496 and that the amount agreed was reasonable.
16. Accordingly, the Chair approved the draft Consent Order.

## **ORDER**

17. The Chair made the following order:
- i. The draft Consent Order is approved
  - ii. Allegations 1 and 2 are proven by admission

iii. Mr Mathias is severely reprimanded

iv. Mr Mathias is ordered to pay costs to ACCA in the sum of £496.

**EFFECTIVE DATE OF ORDER**

18. Under CDR 8(17) there is no right of appeal against this order. Therefore, this order comes into effect immediately.

**Ms Wendy Yeadon**  
**Chair**  
**08 June 2022**