

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Mr Haroon Miah
Heard on:	Tuesday, 08 November 2022
Location:	Held Remotely by video conference
Committee:	Mr Martin Winter (Chair) Mr Ryan Moore (Accountant) Ms Catherine Brown (Lay)
Legal Adviser:	Mr Alastair McFarlane (Legal Adviser)
Persons present and capacity:	Mr Haroon Miah (Member) Ms Louise Price (Counsel for Mr Miah) Mr Isaac Mirza (Solicitor for Mr Miah) Ms Afshan Ali (ACCA Case Presenter) Ms Nyero Abboh (Hearings Officer)
Summary	Severe Reprimand
Costs:	£500

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1. ACCA was represented by Ms Ali. Mr Miah attended and was represented by Ms Price. The Committee had before it a bundle of papers, numbered pages 1–206, a further bundle numbered pages 1-21, an Additional Bundle numbered pages 1-3, and a witness statement from Mr Miah and a character witness.

ALLEGATION

1. *Mr. Haroon Miah ('Mr. Miah'), a registered student of the Association of Chartered Certified Accountants ("ACCA"):*
 - (a) *On 28 June 2013 was convicted of Conspiracy to assist unlawful immigration to a member state, contrary to section 1(1) of the Criminal Law 1977 which is discreditable to ACCA and/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)(i).*
2. *Between 10 October 2018 to 3 December 2019, Mr. Miah failed to bring promptly to the attention of the ACCA that he may have become liable to disciplinary action by way of the Conviction set out at 1(a) above, contrary to bye-law 10(b).*

BACKGROUND

2. Mr Miah became an ACCA student on 24 September 2007 and remained a student until 08 May 2013. He then became an ACCA student again on 10 October 2018 and continues to be so.
3. On 04 December 2019, Mr Miah sent a letter to ACCA stating:

"Unfortunately, I was convicted of a criminal offence in June 2013 in Manchester Crown Court. The conviction was in relation to a conspiracy to assist unlawful immigration. The matters surrounding my conviction are very disappointing and have lead to an unexpected outcome. Work on an appeal to overturn the conviction is currently ongoing. My understanding previously was

that this issue would need to be raised when applying for full membership by which point I was hoping to clear my name and overturn the conviction. However, after reading the bye-law I understand that I must advise of the conviction right away.” (sic)

4. ACCA agreed, in light of Mr Miah’s assertion that he and his solicitor were in the process of preparing and lodging an appeal against his conviction, that its investigation would be deferred until the conclusion of his appeal proceedings. On 24 February 2021, Mr Miah confirmed to ACCA, that he would not be lodging an appeal against his conviction and wished to co-operate and continue with ACCA’s investigation into this matter.
5. On 28 June 2013, Mr Miah was convicted at Manchester Crown Court and sentenced to three years imprisonment.
6. The Judge’s sentencing remarks included the following:

“In addition, XXXXXX formed a relationship with Haroon Miah, a personal banker at the XXXX and this enabled him to arrange for his customers to open bank accounts in their false names with few questions asked about their identity. Merely being sent to him – Haroon Miah – by XXXX when, as the jury found, all the while Haroon Miah knew what was really going on. Now this illegal operation subsisted for a number of years, at least five years, probably more. However, it is right to say that the evidence supported the fact that Haroon Miah himself was only involved over a four month period from about October 2010 until the day of XXXX arrest at the end of January 2011.”

and:

“In relation to Haroon Miah, he appears on one count on the indictment – the first count, the conspiracy. He was convicted of that. I do take into account that it was only for a limited period of time that he was involved but on the other hand there was a breach of trust. He of course is not entitled to any discount. The sentence in his case will be one of 3 years’ imprisonment.”

7. ACCA obtained a copy of the Certificate of Conviction, which confirmed the conviction on 28 June 2013 and sentence.

MR MIAH'S ADMISSIONS

8. Mr Miah admitted the Allegations 1 and 2 through his Counsel, Ms Price.

ACCA'S RESPONSE

9. ACCA invited the Committee to rely upon the provisions of Regulation 12 (3)(c) of The Chartered Certified Accountants Complaints Disciplinary Regulations 2014 ("the Regulations") in respect of the admissions.

DECISION ON ALLEGATIONS AND REASONS

10. The Committee found both Allegation 1 and Allegation 2 proved by virtue of Mr Miah's admissions under Regulation 12 (3)(c).

SANCTIONS AND REASONS

11. The Committee noted its powers on sanction were those set out in Regulation 13(4). It had regard to ACCA's Guidance for Disciplinary Sanctions (the "Guidance") and bore in mind that sanctions are not designed to be punitive and that any sanction must be proportionate. It accepted the advice of the Legal Adviser.
12. The Committee noted Mr Miah's written responses, his oral evidence to the Committee, the character references submitted on his behalf and Ms Price's submissions and those of Ms Ali for ACCA.
13. The Committee also had regard that whilst the conduct that resulted in his conviction was unrelated to his profession, the Committee reminded itself that professionals' actions out with their calling can impact on the reputation of the profession and as Sir Thomas Bingham M.R. (as he then was) said in Bolton v Law Society [1994] 1 WLR 512, this was "part of the price" of being a member of a profession. The Committee was satisfied that Mr Miah's conduct amounted to a serious falling short of his professional obligations.
14. The Committee considered Mr Miah's conduct that led to the conviction to be serious. The Committee had specific regard to the public interest and the

necessity to declare and uphold proper standards of conduct and behaviour and to maintain public confidence of the reputation of the profession.

15. It considered the following to be aggravating factors:
 - Serious conviction that undermined the reputation of the profession.
 - The facts of the conviction were a breach of trust committed by Mr Miah whilst an employee.
 - An immediate custodial sentence was imposed.
 - There was a period of over 12 months following re-joining as a student member before he notified ACCA of the conviction.

16. The Committee considered the following to be mitigating factors:
 - Mr Miah has admitted ACCA's case.
 - He has shown understanding and insight into the seriousness of such a conviction but only some insight into the consequences for the reputation of the profession.
 - He has no adverse disciplinary history although he has only been a student again since 2018.
 - He has co-operated openly with ACCA and the Committee.
 - He has provided a series of supportive testimonials including from his employer, who are aware of the conviction.
 - Since his release from prison, he has undertaken charity work for his community and gained further qualifications and achieved work in the accountancy field.

17. Given the Committee's view of the seriousness of his conduct and the need to uphold the reputation of the profession, it was satisfied that it was not appropriate or sufficient to conclude this case with No Further Action.

18. The Committee noted that whilst some of the factors listed in the Guidance for an Admonishment or Reprimand were present, it was not satisfied that either of these sanctions were sufficient to highlight to the profession and the public the gravity of the conviction.

19. The Committee next considered the sanction of Severe Reprimand. It noted that a majority of the factors in favour of this sanction were present including the fact that there has been no repetition of this behaviour and Mr Miah had made rehabilitative steps. It also placed weight on the fact that nearly 10 years has passed since the conviction, and it accepted that Mr Miah has matured and learned from that experience and that the risk of repetition is low. He is now a married man with 2 young children and has secured further qualifications and employment in the accountancy world in which he is valued by his employer. He has relevant and appropriate references. It was satisfied that he has undertaken valuable rehabilitative and corrective steps and matured into a responsible family man from the younger man who committed this serious crime. Nonetheless, the Committee did consider whether the behaviour was so serious that it was fundamentally incompatible that Mr Miah should remain a student member the Committee and considered this to be a borderline case. The Committee placed weight on the impressive testimonials and the rehabilitative steps taken. In the particular circumstances of this case, it was persuaded that a Severe Reprimand was sufficient to protect and uphold the standing and reputation of the profession.

COSTS AND REASONS

20. ACCA submitted cost bundles and Mr Miah detailed his income and outgoings in his oral evidence before the Committee. ACCA claimed costs of £6,224.50 based on an assessment of what work this case had involved. The Committee noted Mr Miah's evidence of income and his submissions.
21. The Committee decided that it was appropriate to award costs, but given the limited financial situation of Mr Miah, the Committee made a significant reduction and concluded that the sum of £500.00 was appropriate and proportionate. Accordingly, it ordered that Mr Miah pay ACCA's costs in the sum of 500.00.

Mr Martin Winter
Chair
08 November 2022