

APPLICATION ON PAPERS

CONSENT ORDERS CHAIR OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Mr Albie Turner
Considered on:	Tuesday, 27 September 2022
Location:	Remotely via ACCA Offices, The Adelphi, 1-11 John Adam Street, London WC2N 6AU
Chair:	HH Graham White
Legal adviser:	Mr Alastair McFarlane
Outcome:	Consent Order granted

DOCUMENTS BEFORE THE COMMITTEE

1. The Chair received a bundle of papers, numbered pages 1-257, including a signed draft Consent Order.

ALLEGATIONS

Albie Turner, an ACCA member, admits the following:

ACCA



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Allegation 1

- (a) From 06 April 2008 to 31 January 2019, Mr Albie Turner was responsible for the submission of his incorrect self-assessment tax returns to HMRC for the years ending 05 April 2008 to 05 April 2014 and 05 April 2016 to 05 April 2018, as further detailed in Schedule 1.
- (b) Mr Turner's conduct in respect of 1 (a) was contrary to the Fundamental Principle of Professional Behaviour (as applicable from 2008 to 2019).
- (c) Mr Turner is guilty of misconduct in respect of the matters set out at allegations 1 (a) and 1 (b), pursuant to byelaw 8(a)(i).

BACKGROUND

- 2. On 16 March 1998, Mr Turner became a Member of ACCA and on 16 March 2003, Mr Turner became a Fellow of ACCA.
- 3. From 06 April 2008 to 31 January 2019, Mr Turner's self-assessment tax returns, containing the following errors, were submitted to HMRC:

Year-Ending 5 April 2008 71 to 84 Partnership profits understated by £822;

Year-Ending 5 April 2009 85 to 100 Partnership profits understated by £892;

Year-Ending 5 April 2010 101 to 116 Partnership profits understated by £40,299;

Year-Ending 5 April 2011 117 to 135 Partnership profits understated by £7,365. Overlap relief overclaim of £109,662;

Year-Ending 5 April 2012 136 to 152 Partnership profits understated by £21,963. Distributions from limited companies of £27,000 incorrectly declared. Incorrect losses of £65,172 brought forward;

Year-Ending 5 April 2013 153 to 168 Partnership profits understated by £15,854. Incorrect losses of £9,824 brought forward;

Year-Ending 5 April 2014 169 to 185 Partnership profits understated by £10,769. Distributions from limited companies of £30,000 incorrectly declared;

Year-Ending 5 April 2016 206 to 225 Distributions from limited companies of £51,104 incorrectly declared. No declaration of beneficial loan interest from associated accountancy practices of £891;

Year-Ending 5 April 2017 226 to 245 No declaration of beneficial loan interest from associated accountancy practices of £1,772;

Year-Ending 5 April 2018 246 to 255 Distributions from limited companies of £70,000 incorrectly declared. No declaration of beneficial loan interest from associated accountancy practices of £1,836.

4. Following an investigation by HMRC, on 25 March 2022, Mr Turner offered to pay HMRC £197,056.53 (having already paid HMRC £165,000 on account). On 01 April 2022, HMRC wrote to Mr Turner confirming that they accepted his offer dated 25 March 2022 and stated that the remaining balance of £26,554.36 should be paid to them by 30 April 2022. Mr Turner paid this sum to HMRC on 29 April 2022.

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 and the Consent Orders Guidance FAQs.
6. The Chair has power to approve the Consent Order and 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.

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. The Chair balanced this against Mr Turner's interests.
8. The Chair noted the list of aggravating and mitigating factors advanced at paragraphs 9 and 10 of ACCA's summary in the bundle. They also took account of Mr Turner's personal statement, his personal circumstances at the material times, his apology, his repayment to HMRC and the steps he has taken to ensure there is no repetition of the failings.
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 Turner continuing as a member was low.
11. 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 Severe Reprimand was an appropriate and proportionate disposal of this case.

ORDER

12. The Chair, pursuant to their powers under Regulation 8, made an Order in terms of the draft Consent Order, namely that Mr Turner be severely reprimanded and pay ACCA's costs of £1,035.

HH Graham White
Chair
27 September 2022