

## APPLICATION ON PAPERS

# CONSENT ORDERS CHAIR OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

## REASONS FOR DECISION

**In the matter of:** Mr Reuben Bernard Fevrier

**Considered on:** Friday, 10 March 2023

**Chair:** Ms Valerie Paterson

**Legal Adviser:** Ms Margaret Obi

**Outcome** Consent Order for admonishment and costs  
of £1,857.00 is approved.

## INTRODUCTION

1. This matter was referred to a Chair of the Disciplinary Committee of ACCA ('the Chair') pursuant to Regulation 8(8) of the Complaints and Disciplinary Regulations ('CDR') to determine, on the basis of the evidence, whether to approve the draft Consent Order. Under CDR 8(8), approval of a Consent Order is made by a Chair of the Disciplinary Committee in the absence of the parties and without a hearing.
2. The Chair and Legal Adviser were provided with a case bundle numbered pages 1-190, a signed copy of the draft Consent Order, a simple costs schedule and a detailed costs schedule.

## AGREED FACTS AND PROVISIONAL AGREEMENT

3. Mr Fevrier became a member of ACCA on 16 October 2000 and a Fellow on 16 October 2005.

4. Mr Fevrier was a Designated Member of Company A ('the Firm') from 04 November 2019 to 07 May 2020. Mr Fevrier was engaged in public practice activities i.e. reviewing corporation tax returns and was also involved in promoting and advertising his skills and expertise in taxation on the Firm's website. He referred to himself as a Tax Partner on his LinkedIn account and email signature.
5. Mr Fevrier submitted a Continuing Professional Development (CPD) declaration for the year 2019. He declared that he had not engaged in public practice activities without holding an ACCA practising certificate when this was not true.
6. By a Consent Order, signed by Mr Fevrier on 23 February 2023, he admitted the following allegations:

**Allegation 1:**

1. Breached the Global Practising Regulations 2003 (as applicable in 2019) with regard to any or all of the following:
  - (a) Between 04 November 2019 to 07 May 2020, he carried on in public practice without a practising certificate, contrary to Regulation 3(1)(a) of the Global Practising Regulations.
  - (b) Between 04 November 2019 to 07 May 2020, he was a Member of Firm A ('the Firm') where public practice was carried on in the name of the Firm, without a practising certificate, contrary to Regulation 3(2)(a) of the Global Practising Regulations.

**Allegation 2:**

2. Submitted a Continuing Professional Development (CPD) declaration to ACCA, in respect of the year 2019, in which he declared in respect of that declaration that he had not engaged in public practice activities without holding an ACCA practising certificate when this was not true.

**Allegation 3:**

3. By reason of his conduct Mr Fevrier is:
  - (a) Guilty of misconduct pursuant to byelaw 8(a)(i); or in the alternative,

(b) In respect of Allegation 1 only, liable to disciplinary action pursuant to byelaw 8(a)(iii).

7. The draft Consent Order confirmed that the parties had agreed that the appropriate sanction was an admonishment.

8. The aggravating features, as set out in the draft Consent Order, were as follows:

- Mr Fevrier's failure to respond appropriately, consistently or adequately at times to ACCA's Authorisations Department correspondence regarding his (i) practising certificate; (ii) amendments for his PCEF and practising certificate application. This led to delays in regulating his position and progressing and concluding the investigation;
- Mr Fevrier incorrectly signed his CPD declaration for 2019, in that he declared that he had not engaged in public practice, when he had done so.

9. The draft Consent Order also referred to mitigating factors, which can be summarised as follows:

- There was no evidence that Mr Fevrier's conduct was in deliberate disregard of his professional obligations;
- The 6-month period during which Mr Fevrier's conduct took place was relatively short;
- Mr Fevrier has provided ACCA with a character and employee reference from Person A— a partner at the Firm, which supports his character, professionalism and workmanship;
- The consequences of Mr Fevrier's conduct have not caused material distress, inconvenience or loss;
- There does not appear to be any ongoing risk to the public;
- Mr Fevrier has no disciplinary history;
- Mr Fevrier has apologised for his actions;

- Mr Fevrier has assured the ACCA that the Firm has put systems in place to ensure that it will not formally appoint a partner until the requisite paperwork is in place;
- [Private].

## **DECISION**

10. The powers available to the Chair are to:
  - (a) approve the draft Consent Order, in which case the findings on the allegations and the orders contained in it become formal findings and orders (CDR 8(11) and 8(14));
  - (b) reject the draft Consent Order, which they may only do if they are of the view that the admitted breaches would more likely than not result in exclusion from membership (CDR 8(12));
  - (c) recommend amendments to the draft Consent Order, if satisfied it is appropriate to deal with the complaint by way of consent but wish the terms of the draft order to be amended (CDR 8(13)).
11. The Chair had regard to ACCA's Guidance for Consent Orders. Having carefully considered all of the material, the Chair was satisfied that the matter had properly been investigated by ACCA. The Chair was also satisfied that Mr Fevrier had properly and willingly admitted all of the allegations. The Chair did not consider that the admitted breaches would be likely to result in exclusion from membership if this matter was heard by the Disciplinary Committee.
12. In considering whether an admonishment was the appropriate sanction, the Chair noted ACCA's Guidance for Disciplinary Sanctions (Guidance) and the key principles which include:
  - Protection of members of the public;
  - Maintenance of public confidence in the profession and ACCA; and
  - Declaring and upholding proper standards of conduct and performance.

13. The Chair noted that ACCA had considered all of the available sanctions and had concluded that an admonishment was the appropriate and proportionate sanction in this case.
14. The Chair took into account the aggravating and mitigating features and Mr Fevrier's own interests balanced against the public interest. Having considered all the circumstances of this case, the Chair agreed that an admonishment was a proportionate sanction which sufficiently addresses the need to protect the public and uphold the other public policy considerations. The Chair was satisfied that there was no need to make any amendments to the Consent Order save for typographical corrections in Allegations 1 and 3.

## **ORDER**

15. The Chair made the following order:
  - i. Allegations 1, 2 and 3 are proved by admission,
  - ii. The draft Consent Order is approved and the sanction in respect of Mr Fevrier is an admonishment, and
  - iii. Mr Fevrier is ordered to pay costs to ACCA in the sum of £1,857.

## **EFFECTIVE DATE OF ORDER**

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

**Ms Valerie Paterson**  
**Chair**  
**10 March 2023**