

APPLICATION ON PAPERS

**CONSENT ORDERS CHAIR OF THE ASSOCIATION OF  
CHARTERED CERTIFIED ACCOUNTANTS**

**In the matter of:** Mr Michael Alan Harle

**Considered on:** Thursday 30 March 2023

**Location:** Remotely using Microsoft Teams

**Chair:** Mr Andrew Gell

**Legal Adviser:** Mr David Mason

**Summary:** Consent order, agreed sanction and costs award approved. No recommendations for amendment made.

### **INTRODUCTION**

1. On 30 March 2023 the Committee, a Chair sitting alone pursuant to Regulation 18(2) of the Complaint and Disciplinary Rules 2016 (CDR), considered a Consent Order (CO) agreed between ACCA and Mr Michael Alan Harle. Under the terms of this CO, Mr Harle admits the allegation made against him, agrees to accept a sanction of severe reprimand and to pay costs to ACCA in the amount of £1,075.50.

### **DOCUMENTATION**

2. In considering this the Committee had before it the following documentation:
  - A Consent Order Bundle of 314 pages.

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- A document entitled 'Draft Consent Order and Signed Consent Order' of 15 pages.
- ACCA Consent Orders Guidance.
- ACCA Consent Orders Guidance FAQs.
- ACCA Guidance for Disciplinary Sanctions.

### **BASIS FOR CONSIDERATION OF A CO BY A CHAIR**

3. ACCA Consent Order Guidance lays out the basis for consideration of a CO by a Chair.
4. A Committee has the power to approve any signed draft CO setting out terms as to sanction, and costs, against the relevant person which a Disciplinary Committee would have the power to make, except for a sanction of exclusion from membership or removal from the student register or affiliate register as appropriate. The Committee must before doing so be satisfied that the Investigation Officer has carried out all necessary investigations.
5. A Committee shall only reject the signed draft CO if it is of the view that the admitted breaches would more likely than not result in exclusion from membership or removal from the student register or affiliate register as appropriate.
6. If a Committee is satisfied that it is appropriate to deal with the complaint by way of CO, but wishes the terms of the draft CO to be amended, the Committee has the power to recommend amendments to the signed draft CO to ACCA and the relevant person, and to subsequently approve any amended order agreed by those parties.
7. If the signed draft CO is approved by a Committee, it constitutes a formal finding and order.
8. The Committee has applied the relevant law as set out above with the concurrence of its Legal Adviser.

### **BACKGROUND**

8. ACCA provides the following background:

*'In September 2018 Mr Harle and Person A met to discuss Mr Harle's PCTR [Practising Certificate Training Record], ahead of Mr Harle applying to ACCA for a practising certificate.*

*From 01 January 2019, ACCA started using the PCEF [Practising Certificate Experience Form] in practising certificate applications. ACCA would accept PCTRs as long as the practising certificate application could be completed by 31 December 2020.*

*On 26 March 2019, ACCA received a practising certificate application from Mr Harle with a completed PCTR. Mr Harle responded to ACCA's feedback on his application but was unable to meet ACCA's requirements in time to complete the application before the PCEF transition period ended on 31 December 2020.*

*On 03 March 2021, Mr Harle submitted an application for an ACCA practicing certificate. This application included a PCEF which purported to contain the electronic signature(s) of Person A. Person A's name and contact details were given, with the date 31 August 2019, next to the following text: "I agree to ACCA contacting me by email to verify that I have personally reviewed and signed off this PCEF on behalf of the member. I also agree to ACCA contacting me to verify any subsequent amendments made to this PCEF".*

*On 28 June 2021, ACCA gave Mr Harle feedback about his application, including the following points:*

- (a) They had expected to see more recent dates for both his and Person A's signatures because the form that he had used had not existed during the period he was documenting; and*
- (b) Person A would need to review "...some of the Principal Confirmations..."*

*On 11 August 2021, Mr Harle submitted an updated application for an ACCA practising certificate with a PCEF which also purported to contain the electronic signature(s) of Person A. Person A's name and contact details were given, with the date 31 July 2021, next to the following text: "I agree to ACCA contacting me by email to verify that I have personally reviewed and signed off this PCEF on behalf of the member. I also agree to ACCA contacting me to verify any subsequent amendments made to this PCEF".*

*On 31 August 2021, ACCA sent an email to Person A to request confirmation that he had personally reviewed and signed off the PCEF Forms.*

*On 01 September 2021, in response to ACCA's contact, Person A sent an email to ACCA that stated he had not signed off any of the PCEF Forms for Mr Harle since 2018. He said: "The dates of Michael's employment and the achievement dates for the various items look about right - I cannot recall exactly as we are talking about a period 4-6 years ago. However, I have not signed off any forms this [sic] in 2021 or since the last signing that I have a record of (in 2018) as far as I can remember or have records for. I am not sure whether the specific content here is the same or different as that I signed off in 2018 but the work areas are certainly consistent with his role at the time".'*

## **ALLEGATION**

9. Mr Harle admits the following allegations:

### *Allegation 1*

- (a) *On 03 March 2021 and/or 11 August 2021, Mr Michael Alan Harle submitted to ACCA, or caused to be submitted, Practising Certificate Experience Forms (PCEFs) representing that his principal, Person A at Firm B, had reviewed and signed these. Person A had reviewed and signed Mr Harle's documents, then known as the Practising Certificate Training Record (PCTR), in 2018.*
- (b) *Mr Harle's conduct in respect of 1(a) was reckless in that he did not have sufficient regard to ACCA's requirements to ensure that Person A had personally reviewed and signed the Practising Certificate Experience Forms, as put to ACCA, within a reasonable time before Mr Harle submitted the forms to ACCA.*

### *Allegation 2*

*In light of any or all of the facts set out at allegations 1(a) and 1(b), Mr Harle is guilty of misconduct pursuant to byelaw 8(a)(i).*

## **CONSIDERATION OF CO**

10. The Committee finds that ACCA's summary of the background and Mr Harle's admissions are consistent with the facts before it and that there is a case to answer.
11. This is not a case of Mr Harle having claimed experience on his Practising Certificate Experience Forms that he did not have, but rather of him knowingly disregarding required ACCA process for the verification of that experience. Proper verification provides a vital safeguard to the public and is key to maintaining public confidence in the accountancy profession. The Committee accepts that Mr Harle's motivation for his actions was to ease the process of obtaining a practising certificate for reasons of his personal convenience.
12. After careful consideration, the Committee agrees with ACCA's assessment that Mr Harle's actions were reckless and amount to misconduct in that they are a serious falling short of what would have been proper in the circumstances, but they do not amount to dishonesty.

### **SANCTION**

13. The Committee is satisfied that the agreed sanction of severe reprimand is both appropriate and proportionate in the circumstances.
14. Mr Harle's cooperation throughout the investigation, his full admissions, the apology offered in his letter of 27 January 2023 and his acceptance of the draft CO show that he has insight to his misconduct. The Committee considers the risk of repetition to be low. Therefore, the agreed sanction is sufficient to meet the overarching objective of the disciplinary process: to protect the public, maintain public confidence in the profession and to declare and uphold proper professional standards.
15. For these reasons, the Committee does not consider Mr Harle's actions to be fundamentally incompatible with continued membership of ACCA. There is no realistic prospect that Mr Harle's admitted breaches would result in exclusion from membership and therefore that it is not more likely than not that his actions would result in his removal from the ACCA Register.

### **COSTS**

16. The Committee notes that a costs award against Mr Harle in the sum of £1,075.50 has been agreed. This amount appears to be fair and reasonable.

## **CONCLUSION**

17. The Committee approves the draft CO.

**Mr Andrew Gell**  
**Chair**  
**30 March 2023**