

## HEARING

# DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

## REASONS FOR DECISION

**In the matter of:** Mr Robert Gerard Browne

**Heard on:** Tuesday, 09 May 2023

**Location:** Microsoft Teams

**Committee:** HHJ Graham White (Chairman),  
Mr George Wood (Accountant) and  
Ms Jackie Alexander (Lay)

**Legal Adviser:** Mr Sanjay Lal

### Persons present

**and capacity:** Ms Michelle Terry (ACCA Case Presenter)  
Mr Robert Gerard Browne (The Member)  
Ms Anna Packowska (Hearings Officer)

## PRELIMINARY APPLICATIONS/SERVICE OF PAPERS

1. The Committee had before it a Main Bundle pages 1-71, a Service Bundle pages 1-15 and subsequently a Costs Schedule.
2. Mr Browne, who appeared unrepresented, indicated at the outset that he would be making full admissions to the Allegations. The Committee therefore

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announced Allegation 1 as proved in accordance with 12(3)(c) of the Complaints and Disciplinary Regulations 2014 (as amended) (the “Regulations”).

### **ALLEGATION(S)/BRIEF BACKGROUND**

3. The Committee noted that the matter comes before it under the provisions of Rule 4(3)(f) of the Regulations. This provision allows for an expedited hearing where the public interest in the need for the allegations to be adjudicated upon urgently are met. The Committee convened to consider the following Allegations:
  1. On 19 December 2022, at the Circuit (Criminal) Court, Dublin, Ireland, ACCA fellow, Mr Robert Gerard BROWNE (Mr Browne) was convicted of 8 offences of Providing false information contrary to Section 876(1) of The Companies Act 2014 (Ireland) which are discreditable to the Association and the accountancy profession.
  2. By reason of the convictions at paragraph 1 above, Mr Browne is liable to disciplinary action pursuant to bye-law 8(a)(ix).
4. Ms Terry submitted that on 28 March 2022, ACCA received a referral from the Advisory Services manager of ACCA Ireland.
5. She submitted that during a routine open-source monitoring of local news, ACCA Ireland came across an article reported in the Independent (Ireland). It was reported that ACCA fellow, Mr Browne had appeared before Dublin District Court on 24 March 2022, charged with filing false returns for several companies.
6. Ms Terry stated that Mr Browne is based in Ireland. He was admitted to ACCA on 15 January 1998 and became a Fellow on 15 January 2003.
7. Ms Terry stated that a desk top search by the ACCA Investigation Officer found a press release from the Office of the Director of Corporate Enforcement (OCD), the statutory office of Ireland responsible for promoting compliance, and confronting non-compliance, with company law.

8. The OCDE press release Tweet dated 24 March 2022 included a link to an article in the Irish Times which reported that *“The charges follow an investigation by the ODCE in relation to the unauthorised and unlawful use of an auditor registration number in the submission of annual returns to the Companies Registration Office.”*
9. Ms Terry submitted that Mr Browne was convicted of 8 counts of Providing False Information contrary to Section 876(1) of The Companies Act 2014 (Ireland). He was sentenced on 19 December 2022 before the Circuit (Criminal) Court, Dublin. He received a suspended sentence of 2 years (concurrent on all offences) and was ordered to pay compensation in the sum of 30,000 Euros within 6 months. The Garda supplied ACCA with a copy of the certificate of conviction equivalent from the Court.
10. Ms Terry submitted that the offences all involve the unauthorised and unlawful use of an auditor registration number in the submission of annual returns to the Companies Registration Office. She submitted that all of the offences involved dishonest actions and are clearly discreditable to the Association (ACCA) and the accountancy profession.
11. Mr Browne described to the Committee that his actions involved four or possibly five companies covering 2 years’ returns and the 30,000 Euros compensation repayment related to one of them. He hoped to pay this compensation by the due date. He personally had paid the rectification fees in respect of the other companies. He accepted he had used the audit registration number of his previous employer.

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

12. The Committee accepted the advice from the Legal Adviser. The Committee noted the full admissions made at the outset of the hearing by Mr Browne.
13. Having adopted the above approach, the Committee found the following:
  1. On 19 December 2022, at the Circuit (Criminal) Court, Dublin, Ireland, ACCA fellow, Mr Robert Gerard BROWNE (Mr Browne) was convicted of 8 offences of Providing false information contrary to Section 876(1) of

The Companies Act 2014 (Ireland) which are discreditable to the Association and the accountancy profession. **FOUND PROVED BY WAY OF ADMISSION.**

2. By reason of the convictions at paragraph 1 above, Mr Browne is liable to disciplinary action pursuant to bye-law 8(a)(ix). **FOUND PROVED.**
  
14. The Committee has been provided with the Certificate of Conviction from The Circuit (Criminal) Court, Dublin. The Committee noted the Certificate records that Mr Browne pleaded guilty to 8 counts of Providing false information contrary to Section 876(1) of The Companies Act 2014 (Ireland). He was sentenced to a two-year sentence of imprisonment, commencing on 19 December 2022, but suspended. The Committee is satisfied that the convictions and sentence have not been appealed and the Certificate of Conviction stands as conclusive proof of the conviction.
  
15. The Committee is satisfied that the nature of the offences, which all involve the unauthorised and unlawful use of an auditor registration number in the submission of annual returns to the Companies Registration Office and which by their very nature are offences of dishonesty, are clearly and obviously discreditable to ACCA and the accountancy profession.
  
16. In respect of Allegation 2, the Committee finds this proved on the basis of the Certificate of Conviction. The Committee is satisfied that the provisions of the relevant bye-law are satisfied, therefore Allegation 2 is found proved.

## **SANCTION**

17. The Committee had regard to the Guidance for Disciplinary Sanctions. The Committee accepted the advice of the Legal Adviser. The Committee accepted his advice that any sanction must be proportionate, and it should consider the least restrictive sanction first and move upwards only if it would be proportionate to do so.
  
18. The Committee balanced Mr. Browne's interests with that of the public interest, which includes the protection of members of the public, the maintenance of public confidence in the profession and the declaring and upholding of proper

standards of conduct and performance. The issue of sanction was for the Committee exercising its own professional judgement.

19. The Committee carefully considered the aggravating and mitigating factors in this case. The Committee considered the following to be aggravating features:
  - Offences of dishonesty;
  - Mr Browne remains under the provisions of a suspended sentence.
  
20. In terms of mitigating factors, the Committee considered the following factors:
  - Guilty plea;
  - No previous matters known;
  - Cooperation with ACCA investigation;
  - Personal matters relating to health.
  
21. The Committee first considered taking no action in this case. It was in no doubt that to do so would fail to mark the gravity of Mr. Browne's offences and would undermine confidence in the profession and in ACCA as a regulator.
  
22. Having decided that it was necessary to impose a sanction in this case, it considered the question of sanction in ascending order, starting with the least restrictive.
  
23. The Committee considered whether the appropriate and proportionate sanction would be an Admonishment or a Reprimand. The Committee decided that the misconduct found was too serious and that public confidence in the profession and in the regulator would be undermined if any such orders were made.
  
24. The Committee then went on to consider whether a Severe Reprimand would be appropriate and proportionate in the circumstances of this case. The Committee determined that the imposition of a Severe Reprimand would not be the proportionate sanction because it would not acknowledge that they were offences of a particularly serious nature.
  
25. In the above circumstances the Committee determined that the only appropriate and proportionate sanction in this case was exclusion from

membership in light of the serious nature of the offences which relate to offences of dishonesty.

### **COSTS AND REASONS**

26. ACCA claimed costs of £6461.50 which comprised the costs of the investigation and the matters as highlighted in respect of the history of the matter. These cover the costs of investigation, preparation, and the presentation of the case as well as the costs of the Committee Officer and of today's hearing. The Committee noted the Costs Schedule was sent to Mr Browne in advance of the hearing. Ms Terry submitted that no written statement of means had been provided by Mr Browne.
27. Mr Browne stated to the Committee that the costs amount was significant, and he had no regular income at the present time. He looked for leniency to be exercised by the Committee.
28. The Committee had regard to the Guidance for Costs document.
29. The Committee decided that it was appropriate to reduce costs to reflect the fact the hearing concluded in less time than anticipated. Accordingly, the Committee orders Mr Browne to pay costs to ACCA in the sum of £5500.

### **EFFECTIVE DATE OF ORDER**

30. The Committee decided that the order would come into effect at the expiry of the usual appeal period or, if an appeal is lodged within that time, at the final determination of the appeal. The current interim order of suspension will remain in force in the meantime and will be revoked once the order for erasure comes into effect.

**HHJ Graham White**  
**Chairman**  
**09 May 2023**