

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Connor Richardson

Heard on: Wednesday, 18 October 2023

Location: Remote link via ACCA Offices, The Adelphi, 1- 11 John
Adam Street, London, WC2N 6AU

Committee: HH Suzan Matthews KC (Chair),
Ms Diane Meikle (Lay)
Ms Wanda Rossiter (Accountant)

Legal Adviser: Mr Alastair McFarlane

Persons present

and Capacity: Mr Alex Mills (Case presenter on behalf of ACCA)
Miss Mary Okunowo (Hearings Officer)
Mr Connor Richardson (Student Member)

1. ACCA was represented by Mr Mills. Mr Richardson attended but was not represented. The Committee had before it a bundle of papers, numbered pages 1 – 133, a Case Management Form numbered pages 1 – 14 and a Tabled Additional Bundle numbered pages 1-5.

SERVICE

2. Having considered the service bundle, the Committee was satisfied that notice of the hearing was served on Mr Richardson in accordance with the Complaints

and Disciplinary Regulations 2014 (“CDR”).

ALLEGATIONS

ACCA student, Mr Connor Richardson:

- 1) On 22 May 2021, Mr Richardson cheated in a final mock exam organised on behalf of his then employers (Firm A).**
- 2) At an investigation meeting on 07 June 2021 in connection with the matters referred to in allegation 1 above Mr Richardson sought to mislead Firm A by claiming he was not aware the mock exam on 22 May 2021 was the final mock exam.**
- 3) Mr Richardson’s conduct:**
 - a) alleged in allegation 1, was dishonest in that he obtained answers from another person to gain an unfair advantage in the mock exam, and /or in the alternative,**
 - i) demonstrates a failure to act with integrity,**
 - b) alleged in allegation 2, was dishonest in that he sought to mislead firm A’s investigation into his conduct, and /or in the alternative,**
 - i) demonstrates a failure to act with integrity.**
- 4) By reason of his conduct, Mr Richardson is guilty of misconduct pursuant to byelaw 8(a)(i), in respect of any or all of the matters set out at allegations 1 to 3 above.**

BACKGROUND

3. ACCA received a self- referral from Mr Richardson in July 2021 followed by a referral from Firm A (the “Complainant”) dated 10 November 2021 regarding

him, then a previous employee in the firm. Mr Richardson was dismissed on 01 July 2021 by Firm A following a disciplinary meeting on 29 June 2021.

4. Mr Richardson became an ACCA student on 10 March 2020, and he remains an ACCA student to date.
5. The Complainant stated that Mr Richardson was found to have cheated on a Question Based Day mock exam by using a colleague's exam responses and that Mr Richardson admitted to the allegations (cheating in the exam) and also misleading the firm when initially questioned on the matter in June 2021.
6. The mock exam referred to in the allegations is not an ACCA exam, but a mock exam organised by the Complainant's training provider. ACCA has jurisdiction on this matter as Mr Richardson is an ACCA student and therefore subject to ACCA's byelaws, regulations and Code of Ethics and Conduct at all times.
7. ACCA requested the Complainant to supply supporting evidence relating to the matters they had brought to ACCA's attention, and the Complainant accordingly supplied email exchanges on 22 May 2021 between Mr Richardson and Person 2 where:
 - a. Person 2 shared the answers they had provided in their mock exam answers with Mr Richardson.
 - b. Mr Richardson requested additional information from Person 2, Q31 of the exam.
 - c. Mr Richardson made a further request to Person 2 for Section B answers, but Person 2 did not supply them as they had received a low mark.
8. The Complainant also supplied a copy of Person 2 and Mr Richardson's answers to the mock exam. ACCA relied on the fact that Mr Richardson's answers to Q31 were identical to the answers Person 2 supplied to him in the email, and the answers Person 2 submitted in their mock exam.
9. The Complainant also supplied minutes of an investigation meeting which Person 1, Director, Audit & Assurance at Firm A, had with Mr Richardson on

07 June 2021. ACCA contended that Mr Richardson and Person 2 gave identical answers in their mock exams. Mr Richardson was given the opportunity to explain what happened. In that meeting, Mr Richardson informed Person 1 that:

- a. He did not know this was a mock exam,
- b. He requested Person 2's answers for comparison purpose; and,
- c. Person 2 was not aware that Mr Richardson submitted their answers as his own.

10. However, in the subsequent disciplinary meeting on 29 June 2021, Mr Richardson admitted the above was not true.

11. Mr Richardson was contacted by ACCA and invited him to provide his comment on this matter. Although Mr Richardson acknowledged the contact, he said he had no further comment to add.

ACCA's SUBMISSIONS

Allegation 1

12. ACCA relied on the email exchanges between Mr Richardson and Person 2 and the answers Mr Richardson submitted to the mock exam. Mr Richardson's answers to Q31 were identical to the answers Person 2 supplied to him in the emails and to the answers Person 2 submitted in their mock exam.

13. ACCA submitted that Mr Richardson sought to obtain an unfair advantage in his mock exam in that he had seen the answers in advance of sitting his mock exam. ACCA contended that Mr Richardson must have known he was not permitted to cheat, notwithstanding it was a mock exam, pursuant to Firm A's ACCA Qualification Policy (Offshore), clause 15.2 which states that,

"The firm expects students to take all course/mock and real examinations seriously and attempt them under proper examination conditions either at the office or at the training provider."

Allegation 2

14. ACCA relies on the minutes of investigation meeting of 07 June 2021 and the subsequent disciplinary meeting minutes of 29 June 2021 in addition to Firm A's letter to Mr Richardson dated 01 July 2021, which indicate Mr Richardson admitted the information he provided to Person 1 was not true.

Allegation 3

15. ACCA submitted that the conduct set out at Allegation 1 clearly amounted to dishonesty on the basis that Mr Richardson knew that even in relation to a mock exam he should not cheat. It is submitted that Mr Richardson cheated in the exam in order to obtain an unfair advantage in the exam. It is further submitted such conduct would be regarded as dishonest by the standards of ordinary decent people.
16. ACCA submitted that the conduct set out at Allegation 2 also amounted to dishonesty because Mr Richardson knew the information he provided at the investigation meeting on 07 June 2021 was untrue and/or misleading.
17. In the alternative, ACCA submitted that if the Committee does not make a finding of dishonesty against Mr Richardson, then the Committee may consider if his conduct demonstrated a failure to act with integrity.
18. ACCA submitted that if any or all of the facts set out at Allegations 1, 2 and 3 are found proved, Mr Richardson has acted in a manner which brings discredit to himself, ACCA and to the accountancy profession and his conduct amounts to misconduct pursuant to byelaw 8(a)(i).

MR RICHARDSON'S SUBMISSIONS

19. In Mr Richardson's Case Management Form, he accepted that he was dismissed for cheating and admitted the facts. At the outset of the hearing Mr Richardson admitted Allegations 1,2,3 a) and 3 b).

DECISION ON ALLEGATIONS AND REASONS

20. The Committee accepted the advice of the Legal Adviser. The Committee reminded itself that the burden of proving the allegations was on ACCA alone and that a matter would be found proved if it was more likely than not that it had occurred.
21. The Committee noted the admissions of Mr Richardson to Allegations 1,2, 3 a) and 3 b). It accepted that Mr Richardson while unrepresented understood the Allegations and that he had consistently accepted the facts since his second interview in June 2021. Exercising its power under Regulation 12(3) c), the Committee found Allegations 1, 2, 3 a) and 3 b) proved by virtue of Mr Richardson's admissions. In the circumstances the lack of integrity alternatives in Allegation 3 a) i) and 3 b) i) fell away and were not proved. The Committee noted that misconduct in Allegation 4 was a matter for its judgment.
22. The Committee next asked itself whether, having been dishonest in terms of cheating in the exam and misleading the Firm's investigation into his conduct, Mr Richardson was guilty of misconduct.
23. The Committee had regard to the definition of misconduct in byelaw 8(c) and the assistance provided by the case law on misconduct. It was satisfied that Mr Richardson's actions brought discredit on him, the Association, and the accountancy profession. It was satisfied that cheating in a mock exam and dishonestly misleading your employer's investigation was deplorable conduct and reached the threshold of seriousness for misconduct. Being honest and trustworthy is a fundamental tenet of the accountancy profession. His conduct therefore had the potential to undermine the integrity of students and public confidence in those taking the examinations and thus the profession.

SANCTIONS AND REASONS

24. 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 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. It had

further determined under Regulation 11(1) where Mr Richardson's submissions or evidence referred to his private life or health, it would be appropriate to move into private hearing.

25. The Committee noted that Mr Richardson gave evidence to the Committee as to the background to his misconduct and as to his mitigation. He explained that his actual formal ACCA exam was scheduled to take place a few days later [Private]. He did not seek to excuse his actions but maintained he would not have so acted but for those pressures. He indicated that he had learned a lot from the experience, realised the seriousness of his conduct for the reputation of the profession and contended that there was no risk of repetition.
26. The Committee considered that the conduct in this case was very serious. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. Being honest is a fundamental requirement of any accountant or trainee accountant.
27. The Committee identified the following mitigating factors:
 - Mr Richardson was of good character with no previous disciplinary record
 - Relevant and positive reference from current employer
 - Full admissions made in June 2021 and in the Case Management Form and before the Committee
 - Evidence of considerable insight and remorse
 - The conduct was committed over a relatively short period
28. The Committee identified the following aggravating factors:
 - Involving a colleague in his dishonest conduct
29. The Committee accepted Mr Richardson's explanations as credible. It had considerable sympathy for him and regard for the efforts he had made since this conduct to put things right. Nonetheless, the Committee noted that cases of dishonesty lie at the top of the spectrum of misconduct. It reminded itself that each case depends on its own facts and sanction should be

proportionate and that the most serious sanction is not automatic. Given the Committee's view of the seriousness of Mr Richardson's conduct, it was satisfied that the sanctions of No Further Action, Admonishment, Reprimand and Severe Reprimand were insufficient to highlight to the profession and the public the gravity of the proven misconduct. In considering a Severe Reprimand, the Committee noted that some of the factors listed in the guidance were present and, carefully considered whether this sanction was appropriate, proportionate, and sufficient in the particular circumstances of the case. The Committee had regard to Section E3 of the Guidance on Dishonesty and the seriousness of such a finding on a professional. It considered the factors listed at C5 of the Guidance for removal of Mr Richardson and noted that the factors of dishonesty and an attempt to cover up the misconduct, were present. The Committee had specific regard as to whether the mitigation, which it has accepted, was "so remarkable or exceptional" that it warranted anything other than removal from the student register. The Committee concluded that it was not. Whilst the Committee accepted that Mr Richardson was very unlikely to repeat such conduct in the future, it was satisfied that the conduct had brought the profession into disrepute and therefore, in the absence of exceptional mitigation, it was satisfied that his conduct was fundamentally incompatible with remaining on the register. The Committee was satisfied that only removal from the register was sufficient to mark the seriousness to the profession and the public.

30. The Committee did not consider it necessary or proportionate to impose any time limit before any application for re-admission and commented that the Admissions and Licensing Committee may wish to consider the positive findings it made in relation to Mr Richardson's progress and understanding of the impact of his conduct on the profession, should there be a future application for re-admission.

COSTS AND REASONS

31. ACCA claimed costs of £4,992 and provided a schedule of costs. It noted Mr Richardson was a student member and had provided a statement of means. The Committee decided that it was appropriate to award costs in this case, and considered the costs claimed for most of today to be reasonably incurred, though it made some reduction from this figure as the case did not last a full

day. Further, the Committee noted that [Private]. In the circumstances, the Committee concluded that the proportionate and appropriate amount of costs was £1,000.00. Accordingly, it ordered that Mr Richardson pay ACCA's costs in the amount of £1,000.00.

EFFECTIVE DATE OF ORDER

32. This order shall take effect from the date of the expiry of the appeal period unless notice of appeal is given prior to the expiry of that period, in which case it shall become effective (if at all) as described in the Appeal Regulations.

HH Suzan Matthews KC
Chair
18 October 2023