

APPLICATION ON PAPERS

CONSENT ORDERS CHAIR OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mrs Joanne Kathleen Parish

Heard on: Wednesday, 20 September 2023

Location: ACCA, The Adelphi, 1-11 John Adam Street, London,
WC2N 6AU. Virtual via Microsoft Teams.

Chair: Ms Suzan Matthews (Chair)

Legal Adviser: Ms Helen Gower

Summary: Consent order confirmed. Reprimand.

Costs: £2,450

1. A Consent Order is made on the order of the Chair under the relevant regulations.
2. The Chair considered a draft consent order signed by Ms Parish and by ACCA on 11 September 2023. The matter was considered on the basis of documents only. Neither Mrs Parish nor ACCA was present or represented.
3. The Committee had a main bundle of papers containing 176 pages which included the draft consent order.

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BACKGROUND AND ADMISSIONS

4. Mrs Parish was a director of Bright Future Accountancy Services Limited (the “firm”) between 26 October 2012 and 31 October 2022. She also held rights as a shareholder which put her in the position of a principal of the firm between 26 October 2012 and 1 September 2023. In or around April 2023 it came to ACCA’s attention that public practice was carried on at the firm between 26 October 2021 and 31 October 2022. The Global Practising Regulations 4(1)(d) provides that public practice includes holding oneself out, or allowing oneself to be held out, as a director of a firm where public practice is carried on. Mrs Parish would therefore have required a Practising Certificate from ACCA.
5. Between 20 November 2013 and 5 January 2022, Mrs Parish submitted CPD declarations in which she declared that she had not engaged in public practice activity.
6. Mrs Parish has provided information to ACCA that the firm is her husband’s responsibility, she has not carried out any accountancy work in relation to any of its clients, and she was unaware that she held rights in the firm. She has stated that she made a mistake in agreeing to become a director of the firm in 2012 and did not appreciate the implications of doing so.
7. There is no evidence that Mrs Parish has signed or produced any accounts, report, certificate, or tax return concerning the financial affairs of a client of the firm.
8. Mrs Parish admitted the following formal charges:

Allegation 1

Mrs Joanne Kathleen Parish breached the Global Practising Regulations (as applicable from 2012 to 2022) by virtue of the following:

- a. Between 26 October 2012 and 31 October 2022, Mrs Parish was a director of Bright Future Accountancy Services Limited, a firm which

carried on public practice, without holding a valid ACCA practising certificate, contrary to Regulation 3(2)(a) of the Global Practising Regulations 2003 (as applicable from 2012 to 2022).

- b. Between 26 October 2012 and 1 September 2023, Mrs Parish held rights which in effect put her in position of a principal of Bright Future Accountancy Services Limited, a firm which carried on public practice, without holding a valid ACCA practising certificate, contrary to Regulation 3(2)(b) of the Global Practising Regulations 2003 (as applicable from 2012 to 2022).

Allegation 2

- a. Between 20 November 2013 and 5 January 2022, Mrs Parish submitted annual CPD returns to ACCA as further detailed in Schedule 1, in which she declared that she had *“not engaged in public practice (as defined by The Chartered Certified Accountants’ Global Practising Regulations 3 and 4) without holding an ACCA practising certificate...”*
- b. Mrs Parish’s conduct at allegation 2.a above was reckless in that she did not have sufficient regard to the declaration she gave when she wrongly confirmed that she had not carried on public practice activities without holding an ACCA practising certificate (as per Global Practising Regulations 3 and 4).

Allegation 3

Mrs Parish is guilty of misconduct in respect of the matters set out at allegations 1 and 2 above, pursuant to bye-law 8(a)(i).

Schedule 1

Description	Date of submission
CPD return 2013	20 November 2013
CPD return 2014	25 November 2014
CPD return 2015	9 December 2015
CPD return 2016	2 December 2016
CPD return 2017	5 January 2018
CPD return 2018	16 January 2020
CPD return 2019	16 January 2020
CPD return 2020	4 January 2021
CPD return 2021	5 January 2022
CPD return 2022	5 January 2022

DECISION AND REASONS

9. 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.
10. The Chair noted that under Regulations 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.
11. The Chair was satisfied that there was a signed draft order setting out all the required matters: the relevant facts; the relevant failings and/or breaches; the proposed sanction and costs; and that Mrs Parish understood that the proposed order would be considered by a Chair of the Disciplinary Committee. By signing the order, Mrs Parish had made it clear that she admitted the facts and admitted misconduct.

12. The Chair was satisfied that the Investigating Officer had carried out an appropriate and thorough investigation and that there was a case to answer. She was satisfied that it was appropriate to deal with the matter by way of a consent order rather than in a public hearing.
13. The Chair agreed that there was a case to answer and that there was a real prospect that a reasonable tribunal would find the central allegation of recklessness proved.
14. The Chair considered that it was unlikely that the admitted conduct would result in exclusion. There was no evidence to suggest that the situation arose by way of a deliberate deception, rather than Mrs Parish's genuine misunderstanding of the effect of the Directorship. Whilst Mrs Parish's reckless conduct was serious, the Chair noted and accepted ACCA's position that there was no likely continuing risk to the public. The Chair had regard to ACCA's Guidance for Disciplinary Sanctions and to the mitigation as detailed in paragraph 11 of the report. Mrs Parish co-operated fully throughout the investigation and has taken steps to ensure that she is no longer in the position of director or principal of the firm. She has confirmed to ACCA that she is no longer a shareholder of the firm. The Chair also noted the positive references provided by Mrs Parish.
15. The Chair was satisfied that the sanction of a reprimand met the public interest and was the appropriate and proportionate disposal of this case.

Costs

16. The Chair considered that ACCA was entitled to its costs in principle and that the amount claimed, which was agreed, was reasonable.

Order

17. The Chair reviewed the terms of the draft consent order but did not consider it necessary to recommend any amendments.

18. Accordingly, the Chair approved the attached consent order in full. In summary, Mrs Parish shall:

- (a) Be reprimanded; and
- (b) Pay costs to ACCA in the sum of £2,450.

Ms Suzan Matthews KC
Chair
20 September 2023