

APPLICATION ON PAPERS

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

REASONS FOR DECISION

In the matter of:	Mr Andrew Veitch
Considered on:	Thursday, 18 January 2024
Location:	Held remotely by video conference
Chair:	Mr Andrew Popat CBE
Legal Adviser:	Mr Andrew Granville Stafford
Outcome	Consent order approved

INTRODUCTION

1. This matter has been 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 before him whether to approve the draft Consent Order. Under CDR 8(8), 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 had before him a bundle of 50 pages which included a Consent Order Draft Agreement.

CONSENT ORDER DRAFT AGREEMENT

3. The Consent Order Draft Agreement was signed by Mr Veitch and by a representative of ACCA on 04 January 2024. It reads as follows.
'The Association of Chartered Certified Accountants ("ACCA") and Mr Veitch, ("the Parties"), agree as follows:

ACCA



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The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

1. Mr Andrew Veitch admits the following:

Allegation 1

Between 18 May 2015 to 06 October 2022, Mr Andrew Veitch failed to promptly bring to the attention of ACCA that he may have become liable to disciplinary action by reason of having been convicted of causing death by careless or inconsiderate driving on 14 November 2012, pursuant to byelaw 10(b).

Allegation 2

By reason of his conduct at allegation 1 above, Mr Veitch is liable to disciplinary action pursuant to byelaw 8 (a)(iii).

2. That Mr Veitch shall be admonished and shall pay costs to ACCA in the sum of £1,473.'
4. The relevant background and facts are set out in an appendix to the agreement which reads as follows.

'Relevant Facts, Failings and/or Breaches

3. The Investigating Officer has conducted their investigation into the allegations against Mr Veitch in accordance with Regulation 8(1)(a) of the Complaints and Disciplinary Regulations ("CDR") (as amended in 2020) and is satisfied that:
 - a. They have conducted the appropriate level of investigation as evidenced by the enclosed evidence bundle (see pages 01 - 50), and determined that there is a case to answer against Mr Veitch and there is a real prospect of a reasonable tribunal finding the allegations proved; and
 - b. The proposed allegations would be unlikely to result in exclusion from membership.
4. The relevant facts, failings and/or breaches have been agreed between the parties and are set out in the detailed allegations above together

with the proposed sanction and costs.

5. A summary of key facts is set out below:
 - On 14 November 2012, Mr Veitch was convicted at Manchester Minshull Street Crown Court of death by careless or inconsiderate driving. He was sentenced to community service 200 hours unpaid work; £500 prosecution costs; driving disqualification for 12 months and 6 points endorsed on his license [page 29]
 - On 18 May 2015, Mr Veitch became an ACCA registered student [pages 5 - 6], He failed to notify or disclose his criminal conviction at the time of registration and/or when submitting the Student Declaration to ACCA
 - On 06 October 2022, Mr Veitch notified ACCA of his conviction for a driving offence of 14 November 2012 [page 8].

Sanction

6. The appropriate sanction is an **admonishment**.
7. In considering this to be the most appropriate sanction, ACCA's Guidance for Disciplinary Sanctions ("Sanctions Guidance") has been considered and particularly the key principles. One of the key principles is that of the public interest, which includes the following:
 - Protection of members of the public;
 - Maintenance of public confidence in the profession and in ACCA; and
 - Declaring and upholding proper standards of conduct and performance.
8. Another key principle is that of proportionality, that is, balancing the affiliate's own interests against the public interest. Further the aggravating and mitigating features of the case have been considered.

9. The **aggravating factors** are considered to be as follows:
- Adverse impact or injury to another person.
 - The length of delay in notifying ACCA of the criminal conviction.
10. In deciding that an admonishment is the most suitable sanction paragraphs C2.1 to C2.6 of ACCA's Guidance have been considered and the following **mitigating factors** have been noted:
- Although, the sentencing remarks are no longer available, the nature of the sentence imposed on Mr Veitch suggests there were mitigating factors which resulted in a non-custodial sentence.
 - Mr Veitch was convicted upon his own confession to the charge.
 - Mr Veitch has shown genuine remorse.
 - Mr Veitch's delay in notifying ACCA of the conviction was inadvertent and occurred as a result of his misunderstanding legal advice as to the need to disclose the conviction.
 - The conviction occurred more than 11 years ago.
 - The misconduct was an isolated incident which is unlikely to be repeated.
 - There does not appear to be any continuing risk to the public.
 - Mr Veitch has fully co-operated with the investigation and regulatory process.
 - Mr Veitch is currently employed and has provided positive character references.
11. ACCA has considered the other available sanctions and is of the view that they are not appropriate. An **admonishment** proportionately reflects Mr Veitch's conduct and the public policy considerations which ACCA must consider in deciding on the appropriate sanction.'

DECISION

5. 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 he may only do if he is 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 he is satisfied it is appropriate to deal with the complaint by way of consent but wishes the terms of the draft order to be amended (CDR 8(13)).
6. The Chair was satisfied it was appropriate to make a Consent Order in the terms agreed between the parties.
7. The Chair noted that Mr Veitch had admitted the allegations against him and was satisfied, on the basis of the evidence before him, that those admissions had been properly made.
8. The Chair considered that a sufficiently full and thorough investigation had been carried out and that there clearly was, if the case proceeded to a hearing, a real prospect that the allegations would be found proved.
9. The Chair noted the aggravating and mitigating factors in this case. Of significance, in the Chair's view, was the fact that the conviction recorded against Mr Veitch is now over 10 years old and was for an offence committed whilst he was a student. The Chair agreed with the view expressed by ACCA that, although the judge's sentencing remarks are not available, the level of sentence imposed indicates that the court must have found that there was considerable mitigation.
10. In those circumstances, the Chair did not consider that exclusion was a realistic possibility if the matter proceeded to a hearing before the Disciplinary Committee. He was further satisfied that the proposed sanction of an admonishment was appropriate and proportionate in the circumstances of the case.

11. The Chair considered that the amount of the costs was reasonable.
12. Therefore, the Chair approved the draft Consent Order.

ORDER

13. The Chair made the following order:
 - i. The draft Consent Order is approved.
 - ii. Allegations 1 and 2 are proved by admission.
 - iii. Mr Veitch is admonished.
 - iv. Mr Veitch is ordered to pay costs to ACCA in the sum of £1,473.00.
14. Under CDR 8(17) there is no right of appeal against this order. Therefore, this order comes into effect immediately.

Mr Andrew Popat CBE
Chair
18 January 2023