

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Colin Francis Bentall

Heard on: 19 March 2024

Location: Remotely via MS Teams

Committee: Ms Valerie Paterson (Chair)
Ms Susan Gallone (Accountant)
Mr Nigel Pilkington (Lay)

Legal Adviser: Mr Alastair McFarlane

Persons present

and capacity: Mr Adam Slack (ACCA Case Presenter)
Miss Nicole Boateng (Hearings Officer)
Mr Colin Francis Bentall (Member)

Outcome: Severe Reprimand
Costs awarded to ACCA in the sum of £5,000

1. ACCA was represented by Mr Slack. Mr Bentall attended but was not represented. The Committee had before it a Bundle of papers, numbered pages 1 – 310, a one-page letter from Person A, a one page Schedule of Pseudonymisation and a Service Bundle numbered pages 1-18 and a Case Management Form, numbered pages 1-13.

SERVICE

2. Having considered the Service Bundle, the Committee was satisfied that Notice of the hearing was served on Mr Bentall in accordance with the Complaints and Disciplinary Regulations 2014 (“CDR”).

ALLEGATIONS

Allegation 1

Mr Colin Francis Bentall (Mr Bentall) being at all material times an ACCA member, breached the Global Practising Regulations (as applicable between 2016 to 2022) by virtue of the following:

- a) **Between 1 January 2016 to 1 January 2022 - carried on public practice without a practising certificate, contrary to regulation 3(1)(a) of the Global Practising Regulations 2003 (as applicable between 2016-2022).**
- b) **Between 1 January 2016 to 1 January 2022 was a partner of Firm A (a firm which carried on public practice) contrary to regulation 3(2)(a) of the Global Practising Regulations 2003 (as applicable between 2016-2022) without holding a practising certificate.**

Allegation 2

- a) **Between 9 February 2017 to 17 May 2021 Mr Bentall submitted annual CPD returns to ACCA as detailed in Schedule 1 in which he declared or otherwise confirmed that he had not engaged in public practice or words to that effect without holding an ACCA practising certificate.**
- b) **On or about 11 March 2020 completed and submitted a CPD waiver application form in which he confirmed he held a practising certificate.**

- c) **Mr Bentall's conduct in respect of Allegation 2 a) and or 2 b) was dishonest in that the declaration or confirmations he provided were as he knew, false in that he had been carrying on public practice and did not have a practising certificate;**
- d) **If Mr Bentall conduct is not found to be dishonest in respect of Allegations 2 a) and or 2 b) such conduct in the alternative demonstrates a lack of integrity or**
- e) **In the further alternative the conduct referred to in Allegations 2 a) and or 2 b) above was reckless in that Mr Bentall failed to have any or sufficient regard to the need to ensure that the declaration or confirmations he gave were true.**

Allegation 3

Between 26 June 2017 and 31 January 2022 Mr Bentall provided accountancy services through Company B but failed to register Company B for anti-money laundering purposes in accordance with the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017.

Allegation 4

In light of any or all of the facts set out at Allegations 1 to 3 above, Mr Bentall is:-

- a) **Guilty of misconduct pursuant to bye-law 8(a)(i) or**
- b) **In respect to Allegation 1 only, liability to misconduct pursuant to bye-law 8(a)(iii).**

Schedule 1

CPD return – Public practice declaration Date of submission

- **2016 9 February 2017**
- **2017 11 April 2018**
- **2018 11 March 2020**
- **2019 17 May 2021**
- **2020 17 May 2021**

BACKGROUND

1. Mr Bentall became an ACCA member on 15 March 2001 and an ACCA fellow on 18 April 2005. By virtue of his registered status with ACCA, Mr Bentall is bound by ACCA's Bye-laws and Regulations.
2. On or around 25 August 2021, an internal complaint referral was made to ACCA's Investigations Department regarding Mr Bentall carrying on or holding out to be in public practice.
3. Mr Bentall, according to ACCA's records, held an ACCA practising certificate between 18 November 2005 and 31 December 2015. A search of Mr Bentall's accounting activities and correspondence with him about the firms, Firm A and Company B, revealed that Mr Bentall was appointed as a partner of Firm A on 23 April 2015. He had also, since 9 February 2017, been referred to as an 'accountant' on Companies House, at Company B. Firm A's website included the following regarding Mr Bentall:

"I qualified as a member of the Association of the Chartered Certified Accountants in 2000 and gained Fellowship status in April 2005.... joining a two partner firm upon leaving school where I qualified and then joined Company C, in June 2002. I helped to restructure the firm before being appointed as a Partner of Company A in December 2005. I have attained extensive private practice experience providing a wide range of accounting and taxation services to small and medium sized business and individuals. Joining the Firm A team helped me to continue providing my client portfolio with an effective service. I enjoy meeting with clients, discussing their business challenges and helping them to achieve their goals."

4. Firm A's website and testimonials referred to the firm as a firm of 'Chartered Accountants' offering a range of accounts preparation, tax services and audit work. Mr Bentall was a partner in the firm and listed as one, on the firm's website. Mr Bentall has explained, in his correspondence with ACCA that his duties as a partner at Firm A were *"duties that you would expect of any partner in public practice. Providing advice and assistance to SME businesses and individual in respect of their accounting and taxation affairs "*. He has further explained, *"I incorrectly assumed I held a practicing certificate since joining Firm A and carried out normal practice work as expected of a partner, including providing advice to individuals and SME businesses, client meetings and signing off accounts"*

5. A search on Google revealed Mr Bentall's LinkedIn profile referred to him, from April 2015 as a 'Partner' of 'Firm A Chartered Accountants' and referred to him as a member and fellow of ACCA and under the 'education' section stated that he was a 'Fellow of ACCA, Audit, Accountancy, Taxation'. In the 'Experience' section, it referred to the following work that he conducts at 'Firm A Chartered Accountants',

"I manage a varied portfolio of clients including sole traders, partnerships, and companies. Services provided include: accountancy; audit; tax compliance and planning; bookkeeping/VAT; management accounts and business startups and company formations."

6. Mr Bentall was formally notified, by ACCA, of the investigation, on 08 February 2022 and was subsequently asked to provide further information as to his position at Firm A and Company B, as well as the nature of the accountancy services provided by the firms and details of their registration for anti-money laundering supervision.

7. On 5 May 2022, Mr Bentall submitted an initial response confirming that he had been appointed as a partner of Firm A on 23 April 2015 and that he had held a practising certificate with ACCA between 27 July 2005 and 31 December 2015. He stated,

"I held a practicing certificate with ACCA from 27 July 2005, when I became a partner of Company A until 31 December 2015 when I did not renew my practising certificate after joining Firm A on 23 April 2015" .

8. Mr Bentall was asked why he had ceased holding an ACCA practicing certificate. He explained,

"After joining Firm A in April 2015, and discussing the various compliance matters with Person A, I understood that my practising certificate was provided by the ICAEW".

9. Further to Mr Bentall's response that he believed that he held a practising certificate with ICAEW since 1 January 2016, he was asked to explain whether he was issued with an individual practising certificate by ICAEW and/or whether the Firm held a practising certificate with ICAEW and/or was he told he held a practising certificate. If so, he was asked to explain who had told him, what he had been told, when and if he had any emails and/or correspondence confirming this. Mr Bentall explained,

"I was never issued with an individual practicing certificate by the ICAEW. When joining Firm A, I had a verbal discussing with the Senior Partner [Person A]. I do not recollect him confirming I held a practicing certificate ICAEW. I obtained "General Affiliate Status" with the ICAEW and it was my error assuming this including a practicing certificate. I have attached a copy of the letter received from the ICAEW at the time dated 16 October 2015 " .

10. Mr Bentall stated, *"I ceased to hold a practising certificate from 1 January 2016 and since then I have been a partner at Firm A and a director at Company B"* Mr Bentall further confirmed that he has not held any other practising certificates.

11. Mr Bentall explained that he *"understood I held a practising certificate with the ICAEW from 1 January 2016 as I was a partner at Firm A"*

12. Mr Bentall was referred to the wording in ACCA's annual continuing professional development returns and a copy of the continuing professional development

declaration for 2021, which was the last CPD return ACCA held for him, at that time. The declaration text for 2021 and since 2015 was as follows:

“I have not engaged in public practice activities (as defined by The Chartered Certified Accountants’ Global Practising Regulations 3 and 4), without holding an ACCA practising certificate or being placed on the register of ACCA practitioners without having already notified ACCA’s Authorisation, Assessment or Investigations Departments”.

The guidance note gave the following information:

‘Engaging in public practice activities Director, partner, LLP member or principal? To ensure that you are not in breach of ACCA’s rules about holding a practising certificate, if you are a director, partner, LLP member or principal in an accountancy practice you must check your position against ACCA’s Global Practising Regulations and the factsheet. Am I in public practice?’

https://www.accaglobal.com/content/dam/ACCA_Global/Members/Doc/Am_I_in_Public_Practice.pdf

ACCA’s definition of public practice extends beyond audit to incorporate all types of work generally associated with an accountancy practice, such as producing accounts, tax returns, but excluding book-keeping services. If you engage in public practice activities or hold yourself out, as defined by Global Practising Regulations 3 and 4, you are required to hold an ACCA practising certificate or arrange to be placed on ACCA’s register of practitioners.’

13. The warnings regarding public practice have been included in the declaration texts of the annual continuing professional development returns since 2013.
14. Mr Bentall was asked to comment on how he interpreted these parts of the declaration when he made his 2021 return and what he had in mind when he was appointed a partner of Firm A in April 2015 and up until he re-applied for an ACCA practising certificate in 2021.
15. Mr Bentall explained:

“It is very clear that I have misinterpreted the ACCA rules and regulations and whilst you have made it very clear in this paragraph of your letter that I have made a serious mistake; I can provide no further explanation other than a pure misunderstanding of the rules between the two professional associations operate”.

16. Mr Bentall was asked why having become a partner at the firm in April 2015, he did not hold an ACCA practising certificate after 31 December 2015 and why he decided to apply for one in 2021.

Mr Bentall explained:

“As previously explained, after joining Firm A, I believed I did hold a practising certificate. Having worked very hard to become a Fellow member of the ACCA and work very hard to grow my client base at Company A renewing my practising certificate annually. Why would I jeopardise my whole career by not renewing my practising certificate? I have not intentionally done this and believed I continued to hold a practising certificate after joining Firm A”. “I decided to apply for a practising certificate after a visit by the ACCA to Firm A and I became aware that as a member of the ACCA in practice I should also hold an ACCA practising certificate”.

17. On or about 11 March 2020 Mr Bentall submitted a completed CPD waiver application to ACCA). For the question, *“Do you hold a practising certificate or insolvency licence?”*, Mr Bentall answered *“Yes”*. The CPD waiver application guidance document stated, *“Supporting evidence – in all cases, practising certificate and insolvency licence holders must submit documentary evidence in support of their waiver application. If you are not a practising member and you are applying for a waiver for the current CPD year you do not need to provide documentary evidence at the point of application. However, if you are applying for a waiver for a previous year, supporting documentation must be submitted.”*
18. On 1 August 2023, Mr Bentall was asked to provide his reasons for his answer as it appeared that at the time he completed and submitted the waiver

application form (March 2020), he did not hold a practising certificate with ACCA and/or any other professional body. Mr Bentall was also asked to explain why he did not include evidence of his practising certificate, with his waiver application, having ticked “yes” to confirm he held one. Mr Bentall had not provided his answers to these questions during the investigation stage.

19. Mr Bentall was also referred to a letter sent to him by ACCA’s Authorisations Team on or around 14 October 2016. This letter confirmed ACCA had not received Mr Bentall’s application for renewal of his 2016 ACCA practising certificate and explained that he was not currently eligible to undertake any work that fell within ACCA’s definition of public practice. It further stated that if Mr Bentall wished to re-apply for a practising certificate in the future he would need to submit an initial application form. Mr Bentall was asked to provide his comments on the contents of the letter and to explain what action and/or enquiries he made, on receipt of it. Mr Bentall had not provided his answers to these questions during the investigation stage.

20. Mr Bentall explained in his e mail of 5 May 2022 that his role, including duties and responsibilities, as well as details of the work he undertook included “*Duties that you would expect of any partner in public practice. Providing advice and assistance to SME businesses and individual in respect of their accounting and taxation affairs*”.

21. Mr Bentall was asked to confirm if the work he undertook at Firm A included public practice work. Mr Bentall stated:

“Sorry if I did not make this clear in my letter dated 5 May 2022. I incorrectly assumed I held a practicing certificate since joining Firm A and carried out normal public practice work as expected of a partner, including providing advice to individuals and SME businesses, client meetings and signing off accounts”

22. When asked to explain about his role in signing off accounts or reports on accounts, conducting audit work or taxation work, Mr Bentall explained:

“As I believed I was a partner with a practicing certificate, I signed off work as explained above. I am not involved in any audit work”

23. Mr Bentall was asked to describe the firm, including size, the number of employees, whether they have audit certificates with any professional bodies and the number of professionally qualified persons in the firms. Mr Bentall explained,

“I have discussed this with partner who deals with the firms compliance and they informed me that the firm (Firm A) does not require a practising certificate, it is a member firm of ICAEW (Registration number). The principals of Firm A have their own practising certificates” (page 198).

Mr Bentall explained,

“I can only comment about Firm A (partnership). It is registered to carry on audit work in the UK and Ireland by the ICAEW.”

He listed the partners and confirmed that they all held either an ACCA or an ICAEW practising certificate.

24. Mr Bentall was asked to confirm who Firm A’s anti-money laundering supervisors were within the meaning of the Money Laundering, Terrorist Financing and Transfer of Funds (information on the payer) Regulations 2017 (“MLT”) during the periods that he was a partner of Firm A. Mr Bentall explained that Firm A was registered for anti-money laundering supervision with ICAEW throughout the period of breach and provided evidence to confirm this.
25. With respect to Company B, Mr Bentall explained that he became a director and shareholder of the company on 9 February 2017 when it was incorporated. He confirmed that he always held more than 4.9% of the issued share capital but never more than 50% in the company.
26. Mr Bentall was asked why it was stated on the Companies House overview page for Company B that his occupation was ‘*accountant*’.

Mr Bentall explained:

“That was my occupation when the company was incorporated but has now been amended to “Company Director.”

Mr Bentall was asked if he had been aware that he could be in breach of ACCA’s regulations by being described as an ‘*accountant*’ on the Companies House, overview details, for Company B, whilst being an ACCA member without an ACCA practising certificate.

Mr Bentall explained:

“No sorry, I was not aware but as previously mentioned I thought I help (sic) a practising certificate”.

27. Mr Bentall was asked to provide details of his role in Company B, including his duties and responsibilities as well as details of the work he undertook at Company B.

Mr Bentall explained:

“The company only provided basic bookkeeping services and I have only acted as an advisor regarding the bookkeeping assignment.”

Mr Bentall explained that he did not and does not carry on public practice work at Company B and that his role is not a full-time role. He explained that the company operated from one office and *“the firm does not engage in any tasks requiring formal sign-off, conduct audit work or taxation work.”* He also confirmed that *“the firm does not have any employees, hold any audit certificates and has no other professional staff”.*

28. Mr Bentall was asked to confirm who Company B’s anti-money laundering supervisor was within the meaning of Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 during the period that he was a director and sole shareholder of Company B. Mr Bentall replied:

“I cannot provide any details in respect of the company’s anti-money laundering supervisors”.

29. When he was asked why Company B was not registered with an anti-money laundering supervisor for the period of breach, Mr Bentall stated:

“Company B did not provide services directly to clients. It provided bookkeeping services to clients of Firm A, but it was Firm A who formerly engaged the client.”

30. In order to regularise his position Mr Bentall confirmed that Company B ceased trading on 31 January 2022 and he amended his occupation at Companies House in respect of Company B. With respect to Firm A, he resigned as a partner from 1 January 2022 and took steps to ensure that he was no longer referred to as a partner and removed his LinkedIn profile from public view.

31. Mr Bentall has maintained in his correspondence with ACCA that his actions were not dishonest. He stated:

“I still maintain that the situation occurred because of a misunderstand rather than any deliberate action on my part. However, I've spent a considerable amount of time updating myself in respect of the ACCA rules and regulations so there is no chance of a repeat. In respect of my 'current employer', I have made the compliance partner aware of the situation and will provide ongoing support in respect of compliance matters”.

ACCA’S SUBMISSIONS

Allegations 1 a) and 1 b)

32. ACCA submits that allegations 1a-b are capable of proof by the evidence from Companies House, images of the firm’s website and social media profiles as well as Mr Bentall’s representations. Mr Bentall was registered with ACCA as a fellow throughout this period and did not hold an ACCA practising certificate.

Allegations 2 a) and 2 b)

33. ACCA submits that Allegations 2a-b are capable of proof by ACCA's database information and the evidence of Linda Calder, which confirms the dates that Mr Bentall submitted his annual CPD returns, each of which contained a declaration that he was not engaged in public practice without an ACCA practising certificate. By the time that the first declaration was submitted, on 9 February 2017, Mr Bentall had been engaged in public practice at Firm A.

Allegation 2 c) - Dishonesty

34. Mr Bentall has explained that he incorrectly assumed that he held a practising certificate but confirmed that he was never issued with an individual practising certificate by ICAEW. He has produced correspondence from ICAEW confirming that he held '*General Affiliate status*' with ICAEW and erred in assuming this included a practising certificate, although it is noted that there is no indication in the correspondence issued by ICAEW and produced by Mr Bentall that his status as an affiliate permitted him to engage in public practice.
35. In any event, the CPD declarations returned to ACCA by Mr Bentall, refer to Mr Bentall confirming that he had not engaged in public practice activities, without holding an ACCA practising certificate.
36. ACCA submits that the conduct set out at Allegations 2a – b above, amounts to dishonesty on the basis that Mr Bentall knowingly submitted declarations denying that he was engaged in public practice activities without holding an ACCA practising certificate, when this was untrue. Mr Bentall held a practising certificate with ACCA between 2005 and 2015 and the CPD declaration forms returned to ACCA, by him between 2016 and 2020 would have made clear to him ACCA's position regarding public practice activities and the requirement to hold an ACCA practising certificate. Mr Bentall also completed and submitted a CPD waiver application form, to ACCA, on or about 11 March 2020, in which he confirmed he held a practising certificate, when he did not hold one. ACCA submitted that the conduct described above would be regarded as dishonest by the standards of ordinary decent people.

Allegation 2 d) - Integrity

37. In the alternative ACCA submits that Mr Bentall's conduct at Allegations 2a – b above, demonstrates a failure to act with integrity. Mr Bentall knew that he was required to hold an ACCA practising certificate to carry on public practice work – there was an annual public practice declaration in his CPD returns which outlined this requirement. Further, Mr Bentall knowingly declared that he had not engaged in public practice, without holding an ACCA practising certificate, when he knew this to be untrue.

Allegation 2 e) - Recklessness

38. As regards to Allegation 2 e), Mr Bentall's conduct is alleged to be in the alternative, reckless in that Mr Bentall failed to have any or sufficient regard for the need to ensure the declarations and or confirmations he provided, were true.

Allegation 3

39. ACCA submits that Allegation 3 is capable of proof by Mr Bentall's admissions that Company B were not registered for money laundering supervision between 9 February 2017 and 31 January 2022. Mr Bentall provided accountancy (book-keeping) services without supervision in accordance with the requirements of the MLR's and consequently contrary to the provisions of Annex 1, GPR 3(2) of ACCA's Rulebook which requires eligible members to hold a practising certificate with ACCA in order to be subject to supervision or alternatively to be registered with HMRC. Mr Bentall did not hold a PC with ACCA nor was he registered with HMRC during the material period.

Allegation 4 - Misconduct

40. ACCA submits that if any or all of the facts set out at Allegations 1a – b, 2a – e and 3 are found proved, Mr Bentall has acted in a manner which brings discredit to himself, ACCA and to the accountancy profession. Accordingly, Mr Bentall's conduct amounts to misconduct pursuant to bye-law 8(a)(i).

MR BENTALL'S SUBMISSIONS

41. Mr Bentall admitted Allegations 1 a) and 1 b) and 2 a) and 2 b) and 3. He denied that his conduct was dishonest as alleged at Allegation 2 c) or that it lacked integrity (Allegation 2 d)) or that it was reckless conduct (Allegation 2 e).
42. Mr Bentall accepted that he did not hold an ACCA practising certificate ("PC") between 2016 to date and that he was in public practice from 2016 to 2022 whilst not holding an ACCA PC. Mr Bentall further accepted that he submitted CPD declarations to ACCA between 2016 and 2020, where he declared by ticking the relevant box in the declaration that he had not engaged in public practice activities without holding an ACCA practising certificate.
43. Mr Bentall further accepted that Company B was not registered for AML supervision between 2017 and 2022.
44. Mr Bentall's responses to the investigation are summarised above. In effect, Mr Bentall accepted that he had not paid enough attention to his obligations and that this was serious, but he had not done this intentionally or recklessly.

DECISION ON ALLEGATIONS AND REASONS

45. The Committee accepted the advice of the Legal Adviser.
46. The Committee noted that Mr Bentall made admissions to Allegations 1a) 1b) and 2 a) and 2 b) and 3. Whilst it noted that Mr Bentall was unrepresented, the Committee was satisfied that he understood the allegations and that his admissions were unequivocal and clear. Accordingly, the Committee was satisfied that it was proper to exercise its power to find those allegations proved by virtue of Regulation 12(3)c) of the Complaints and Disciplinary Regulations 2014 ("CDR").
47. In relation to the disputed allegations, leading the most serious allegation of dishonesty, the Committee reminded itself that the burden of proving the allegations is on ACCA alone. The standard of proof to be applied throughout was the ordinary civil standard of proof, namely the '*balance of probabilities*'. It

reminded itself of Collins J's observations in Lawrance v. GMC [2015] EWHC 581(Admin) to the effect that in cases of dishonesty, cogent evidence was required to reach the civil standard of proof.

48. The Committee heard that there had been no previous findings against Mr Bentall and accepted that it was relevant to put his good character into the balance in his favour.

DECISION ON FACTS

49. The Committee carefully considered all the documentary evidence it had received, as well as the submissions of Mr Slack on behalf of ACCA and of Mr Bentall on his own behalf. It reminded itself to exercise caution when it was working from documents alone and carefully considered the weight to attach to the evidence and submissions it had received.

Allegation 2 c)

c) Mr Bentall's conduct in respect of Allegation 2 a) and or 2 b) was dishonest in that the declaration or confirmations he provided were as he knew, false in that he had been carrying on public practice and did not have a practising certificate;

50. The Committee asked itself whether submitting the CPD returns in which he declared he had not engaged in public practice without holding a practising certificate and submitting the CPD waiver were dishonest conduct as he knew the declarations were false.
51. The Committee considered what Mr Bentall's belief was as to the facts. The Committee was satisfied that Mr Bentall has consistently maintained he believed he still had a practising certificate after 2016 when he joined Firm A. It accepted that the compliance was done by another partner and that he genuinely thought the practising certificate issue had been taken care of by the ICEAW process. It further accepted that he frankly admitted that he did not pay enough attention to signing the CPD forms and treated it like a tick box exercise in relation to the declaration at the end of a long document. He had been

completing these forms for many years and did not pay sufficient attention to them. The Committee is satisfied that Mr Bentall genuinely believed that he did not need an ACCA certificate, as he thought he had an ICEAW practising certificate. The Committee was not persuaded therefore that dishonesty was established. Accordingly, it was satisfied that Allegation 2(c) was not proved.

d) If Mr Bentall conduct is not found to be dishonest in respect of Allegations 2 a) and or 2 b) such conduct in the alternative demonstrates a lack of integrity or

52. The Committee was not satisfied the ACCA had proved that Mr Bentall's failures amounted to a want of integrity. This was not, in the Committee's determination, a case of knowingly ignoring his obligations, as contended by ACCA. Accordingly, the Committee did not find Allegation 2 d) proved.

e) In the further alternative the conduct referred to in allegations 2 a) and or 2 b) above was reckless in that Mr Bentall failed to have any or sufficient regard to the need to ensure that the declaration or confirmations he gave were true.

53. The Committee has found that Mr Bentall was signing these CPD believing that he was signing them correctly. He was wrong about this and his failings continued and were repeated. Nonetheless, the Committee was not persuaded that ACCA has proved that the conduct was reckless in that it has proved that Mr Bentall was aware of taking unreasonable risks. Accordingly, Allegation 2 e) was not proved.

Allegation 4 - Misconduct

54. The Committee next asked itself whether the proven conduct in amounted to misconduct.

55. The Committee had regard to the definition of misconduct in Bye-law 8(c) and the assistance provided by the case law on misconduct. It was satisfied that Mr Bentall's repeated inattention over 4 years when submitting his CPD returns

was a falling short of what was proper in the circumstances for a professional. Engaging in public practice when he had not taken adequate steps to ensure that he did have a practising certificate was serious and brought discredit on him, the Association, and the accountancy profession. Similarly failing to register Company B in accordance with the Money Laundering Regulations is a serious matter that could undermine public confidence in the profession. It was satisfied that this conduct found proved was serious and reached the threshold for misconduct. Accordingly, Allegation 4 a) was proved and it did not consider the alternative of Allegation 4 b).

SANCTIONS AND REASONS

56. The Committee noted its powers on sanction were those set out in Regulation 13(1). 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.
57. The Committee considered that the conduct in this case was serious. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour.
58. The Committee accepted that Mr Bentall has shown insight and understanding into the seriousness of his failings. It accepted he is of previous good character and had expressed regret and apologised for his failings and had taken steps to put things right. He had a supportive reference. The Committee considered the repeated CPD declarations over a prolonged period to be an aggravating factor.
59. The conduct was too serious for No Further Action to be taken. Whilst some of the factors listed for Admonishment were present, the conduct was not an isolated incident, and the Committee considered that Admonishment was not a sufficient sanction. Similarly in relation to Reprimand, the conduct did not take place over a short period and did not fulfil professional obligations the Committee considered that a Reprimand was not a sufficient sanction. The Committee was satisfied that most of the factors listed for Severe Reprimand were present and that it would be disproportionate to exclude Mr Bentall from

membership. It was satisfied that a Severe Reprimand was the sufficient and proportionate sanction to highlight to the profession and the public the seriousness of the proven misconduct. It was not necessary or proportionate to add a fine to the sanction.

COSTS AND REASONS

60. ACCA claimed costs of £5,893 and provided a detailed schedule of costs. It noted Mr Bentall has accepted that he has the means to pay an award of costs. The Committee decided that it was appropriate to award costs in this case and that the costs claimed were reasonable. It concluded that the sum of £5,000 was appropriate and proportionate, given Mr Bentall's admissions and co-operation and that the case has taken less time than expected. Accordingly, it ordered that Mr Bentall pay ACCA's costs in the amount of £5,000.00.

EFFECTIVE DATE OF ORDER

61. The Committee was not satisfied that that it was in the interests of the public to impose an immediate order, so this order will take effect following the relevant appeal period.

Ms Valerie Paterson
Chair
19 March 2024