

HEARING

**DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF
CHARTERED CERTIFIED ACCOUNTANTS****REASONS FOR DECISION**

In the matter of: Mr Peter John Hewett

Heard on: Thursday, 10 April 2025

Location: Remotely via Microsoft Teams

Committee: Ms Ilana Tessler (Chair)
Mr Abdul Samad (Accountant)
Ms Rachel O'Connell (Lay)

Legal Adviser: Miss Judith Chrystie (Legal Adviser)

**Persons present
and capacity:** Ms Michelle Terry (ACCA Case Presenter)
Ms Lauren Clayton (Hearings Officer)

Observers:

Summary Severe reprimand. No application for readmission to membership to be considered for a period of two years after the effective date of the order

Costs: Cost awarded to ACCA in the sum of £5750

PAPERS

1. The Committee considered the following papers:
 - Service bundle with page numbers 1-28
 - Adjournment bundle – see paragraph 15
 - Committee bundle with page numbers 1-149
 - Schedule of pseudonymisation
 - Additional bundle with page numbers 1-33.

SERVICE OF PAPERS

2. Mr Hewett was neither present nor represented at the hearing.
3. The Committee considered the Service Bundle in order to determine whether the Notice of the Hearing ('the Notice') dated 13 March 2025 had been served in accordance with the provisions of the Complaints and Disciplinary Regulations 2014 (as amended 2025) ('the Regulations').
4. The Committee considered that the mode, the timeframe and the detailed content of the Notice complied with the requirements of the Regulations and was satisfied that there had been good service of the papers. The Committee noted that, whilst receipt of the Notice was not a technical requirement for proper service under the Regulations, on 13 March 2025, Mr Hewett sent ACCA an email asking, '*what this matter is in relation to*' which demonstrated that the Notice had been sent and received.

PROCEEDING IN ABSENCE

5. The Committee considered whether it should proceed in Mr Hewett's absence and recognised that it could only do so with the utmost care and caution.
6. The Committee was satisfied that not only had the Notice of Hearing been sent and served in accordance with the Regulations, it was also content that Mr Hewett was aware of the disciplinary process: on 13 March 2025, Mr Hewett sent ACCA an email asking, '*what this matter is in relation to*' (sic) and the Hearing Officer had responded on 19 March 2025 to advise that the Disciplinary Committee hearing related to another

complaint received from HMRC. It was clear to the Committee that Mr Hewett had received ACCA's correspondence and had been specifically informed of its nature.

7. The Committee reviewed the Case Management Form sent by Mr Hewett to ACCA at 20:22 on 9 April 2025. In the Form, Mr Hewett specified that he did not intend to attend the hearing, his legal representatives did not intend to attend the hearing as they were unavailable, and he was content for the Committee to proceed in his absence – although he stated that he had insufficient time to defend himself and to consider mitigating factors. The Committee considered this final point as part of their reconsideration of the application to adjourn.
8. Further, the Committee noted that in an email to the Hearings Officer on 9 April 2025, Mr Hewett had specified that he was unable to attend the hearing as he had a client meeting with bankers.
9. The Committee was satisfied that Mr Hewett was aware of the hearing but had chosen to attend a client meeting rather than a regulatory hearing. Mr Hewett had not elaborated on the nature of the meeting, other than it was with bankers, had not offered evidence about the meeting's importance and urgency nor had he provided any explanation as to why the meeting could not have been rescheduled and why he chose to give it priority over attending the Disciplinary Committee hearing. In the absence of any relevant explanation, the Committee concluded that Mr Hewett had deliberately absented himself and chosen to waive his right to attend.
10. Further, the Committee considered that Mr Hewett had sent information about his position in respect of the Allegations within the Case Management Form. This suggested to the Committee that he anticipated the hearing progressing without him and, if it determined to do so, the Committee would take into account Mr Hewett's explanation and submissions in respect of the allegations, even though these had been belatedly provided the night before the hearing.
11. The Committee was satisfied that Mr Hewett had made an active decision not to attend the hearing. Given this, and the fact that there was a public interest in regulatory matters being considered and concluded within a reasonable time, and the allegations were serious, the Committee determined that it was just to proceed in Mr Hewett's absence in accordance with its discretionary power at regulation 10(7) of the

Regulations. The Committee considered that a fair hearing could take place in Mr Hewett's absence.

ADJOURNMENT

12. The Committee acknowledged that an application for an adjournment had been received by ACCA from solicitors acting for Mr Hewett. This had been received on 8 April 2025 and had been considered by the Chair, who had refused it. In accordance with regulation 10(8)(b)(ii) of the Regulations, the Committee recognised that, if such application to adjourn is refused by the Chair, it should be reconsidered at the outset of the hearing by the Disciplinary Committee as a whole (with the Chair able to participate).
13. Under regulation 10(8)(a) of the Regulations, the Committee considered the application to adjourn in order to determine whether it was justified in all the circumstances. Prior to making its determination, it received oral submissions on behalf of ACCA from the Case Presenter who continued to oppose the application and submitted that it had no merit. The Case Presenter argued that whilst solicitors had been instructed, this had been at such short notice that they were not able to take instructions. She submitted that the onus was on Mr Hewett to be ready for the hearing and to ensure that his solicitors were able to proceed and it appeared that he had not prioritised ACCA's proceedings – rather he was 'sticking his head in the sand' or 'washing his hands of his responsibilities' or 'doing things on a timeframe that suited him'.
14. The Committee had regard to the factors set out in ACCA's *Guidance on requests for adjournments of ACCA's Regulatory and Disciplinary Committees*, which had been set out in the Legal Adviser's oral advice.
15. The Committee took into account the material collated in respect of the adjournment application: the email application received from Mr Hewett's legal representatives on 8 April 2025 and subsequent communications between ACCA and the solicitor, ACCA's written response to the application to adjourn dated 8 April 2025, the Chair's determination under regulation 10(8)(b)(ii) in which she refused the adjournment. It also had regard to the documents in its bundles, including those within the Additional bundle which contained the material received from Mr Hewett the previous night.

16. The Committee noted that the Notice of Hearing dated 13 March 2025, identified that should Mr Hewett wish to be legally represented, he should advise the legal representatives of the hearing date and forward the papers to them as soon as possible.
17. The adjournment was sought by a solicitor representing Mr Hewett on 8 April 2025. The solicitor advised that there was an administrative error in providing them with the documents previously but no details of the error were provided. The solicitor advised that Mr Hewett wished the adjournment to consider the allegations and take advice but specified that the '*primary reason for the adjournment*' was that the documents set out in Schedules A and B did not appear to have been provided. However, following the Hearings Officer's intervention, the legal representative confirmed that they had sight of the bundle. It appeared to the Committee that the primary reason for the adjournment was therefore misplaced; the documents on which the allegations were based *had* been provided and could have been considered fully and preparations undertaken.
18. The Committee noted that an adjournment for a period of four weeks had been requested. The Committee regarded this as a relatively short period of time; Mr Hewett had not sought a significant delay and this was in his favour. The Committee noted that, had Mr Hewett taken action on receipt of the Notice of Hearing rather than waiting until immediately prior to the hearing, he would have had four weeks to prepare for today's hearing. However, it appeared that Mr Hewett had belatedly taken action to instruct solicitors and had not offered any reason as to why he had delayed and why he was not ready to proceed. The Committee recognised that the Guidance on adjournments identified that where a person has made no attempt or insufficient attempts to prepare for a hearing, the adjournment is unlikely to be granted unless the relevant person has good reason for not doing so.
19. The Committee considered that Mr Hewett had known – or should have known – about ACCA's investigation for some time and had known about the date of the hearing since 13 March 2025. Communications relating to the investigation had been sent to the email address registered and used by him and appeared to have been received, and a call had been made to his offices and a message left for him. However, Mr Hewett had not taken action and had then chosen not to attend today.

20. Further, the Committee formed the view from the material before it that Mr Hewett had a history of delaying and failing to act: at a Disciplinary Committee hearing in August 2024, Mr Hewett had made a last-minute application to adjourn the hearing. This was unsuccessful. It appeared to the Committee that he was repeating his behaviours and, more importantly, in the Committee's mind was that Mr Hewett had not explained why the application to adjourn was so late, why he was not ready to proceed and why he had not secured legal representation earlier from a lawyer who was available to attend the hearing – nor had he explained why an earlier application for an adjournment had not been made.
21. In the absence of any explanation, the Committee considered that there was no basis on which the public interest in regulatory proceedings being considered in a reasonable period of time was displaced. The Committee recognised that the case was based on documentary evidence and no live witness evidence was scheduled. However, whilst no witnesses would be inconvenienced and the documents would remain available at an adjourned hearing, the Committee considered that Mr Hewett had had ample time to respond to the Notice of Hearing and prepare for the hearing. The Committee determined that Mr Hewett, and his legal representative, had failed to explain or demonstrate why the adjournment was justified in all the circumstances, particularly given that the primary reason given for the application – namely that the documents set out in Schedules A and B had not been provided – was subsequently admitted to having been misplaced.
22. The Committee recognised there would not be a public protection issue created by a short adjournment given that Mr Hewett was excluded from membership, however, it had no evidence that refusing the application given all the circumstances would introduce an unfairness to Mr Hewett – nor did the Committee consider that an adjournment would result in Mr Hewett attending at the resumed hearing date.
23. The Committee endorsed the decision made by the Chair on 9 April 2025 and concluded, even with the additional information received from Mr Hewett, that there were not sufficient or valid grounds to grant the application; adjourning the hearing was not justified in the circumstances.

AMENDMENT TO ALLEGATIONS

24. The Case Presenter made an application to amend the allegations on the basis that there appeared to be a typographical error in allegation 3. She submitted that the year 2022 was used in paragraph 3(a), (b) and (c) whereas the documents contained in the Committee's bundle made it clear that the correspondence was from 2023.
25. The Committee considered whether to exercise its discretion under regulation 10(5) of the Regulations to amend allegations provided Mr Hewett was not prejudiced in his defence. The Committee was satisfied the use of '2022' rather than '2023' was a typographical error, which had no impact on the material facts of the case.
26. Given this was a technical correction only, the Committee concluded that there could be no prejudice to Mr Hewett in it being changed. The Committee ordered that '2022' should be replaced by '2023' in paragraphs 3(a), (b) and (c) of the allegations.

ALLEGATIONS

27. The Committee considered the allegations below.

Mr Peter Hewett, FCCA and at all material times a Director of Company A:

1. Between 16 July 2019 and 6 February 2022, failed to keep the tax affairs of Company A up to date, as set out in Schedule A.
2. Between November 2021 and February 2022, failed to respond to communications from HMRC in a timely manner, or at all, as set out in Schedule B.
3. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), failed to co-operate with the investigation of a complaint, in that he did not respond at all to ACCA's correspondence dated:
 - a. 14 March 2023;
 - b. 5 April 2023;
 - c. 24 April 2023.
4. By reason of his conduct, Mr Hewett is:

- (a) Guilty of misconduct, pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at Allegations 1 -3 above; or in the alternative;
- (b) Liable to disciplinary action pursuant to bye-law 8(a)(iii), in respect of any or all of the matters set out at Allegation 3 above.1(a)

SCHEDULE A

Corporation Tax Returns			
Date issued	Period	Date submitted	
16 July 2019	1/01/2017 – 31/12/2017	1 February 2022	
29 October 2020	1/01/2018 – 31/12/2018	1 February 2022	
11 November 2020	1/01/2018 – 31/12/2018	1 February 2022	
15 December 2021	1/01/2019 – 31/12/2019	1 February 2022	
6 January 2022	1/01/2019 – 31/12/2019	1 February 2022	
Outstanding liabilities	NIL		
VAT Returns quarter ending	Due (within 1 month and 7 days)	Date submitted	
31 December 2020	7 February 2021	On a date unknown after 7 February 2021	
31 March 2021	7 May 2021	On a date unknown after 7 May 2021	
30 June 2021	7 August 2021	On a date unknown after 7 August 2021	

30 September 2021	7 November 2021	On a date unknown after 7 November 2021	
31 March 2022	7 May 2022	On a date unknown after 7 May 2022	
30 June 2022	7 August 2022	On a date unknown after 7 August 2022	
30 September 2022	7 November 2022	On a date unknown after 7 November 2022	
Outstanding VAT liabilities (as at 6 February 2023)			£30,439.29
PAYE			
Outstanding liabilities (as at 6 February 2023)			£641.36

SCHEDULE B

Correspondence from HMRC to Mr Hewett	Date	Reply
Letter sent	12 November 2021	No reply
Phone call made	23 November 2021	No reply
Phone call made	24 November 2021	No reply
Phone call made	25 November 2021	No reply
Email sent	26 November 2021	8 December 2021 (phone call)
Phone call made	16 December 2021	No reply
Phone call made	26 January 2022	No reply

Email sent	4 March 2022	No reply
Email sent	5 April 2022	No reply
Email sent	6 May 2022	No reply
Email sent	28 September 2022	No reply
Letter sent	26 October 2022	No reply
Email sent	16 November 2022	21 November 2022 (email)
Email sent	23 November 2022	No reply
Letter sent	1 December 2022	No reply

BRIEF BACKGROUND

28. Mr Hewett was admitted as a member on 6 October 1994 and as a fellow on 6 October 1999. On 6 August 2024 he was excluded from membership by a Disciplinary Committee hearing; he does not hold a practising certificate.
29. On 10 February 2023 (letter dated 9 April 2023 in error) ACCA received a complaint about Mr Hewett from HMRC. The complaint alleged that Mr Hewett failed to keep the tax affairs of Company A up to date despite continual action by HMRC to pursue the outstanding returns and payment.
30. On 4 January 2005, Company A was incorporated. On 15 February 2009, Mr Hewett became a director of Company A.
31. On 16 July 2019, 29 October 2020, 11 November 2020 and 15 December 2021, HMRC issued determinations for outstanding Corporation Tax Returns for the periods 1 January 2017 to 31 December 2017, 1 January 2018 to 31 December 2018 and 1 January 2019 to 31 December 2019.
32. On 12 November 2021, HMRC reminded Mr Hewett of the standard of behaviour expected of agents and warned about enforcement steps for ongoing failure to submit the overdue returns and pay outstanding amounts.
33. Between 23 and 26 November 2021, HMRC attempted to contact Mr Hewett by phone and email about the overdue returns and payments. On 8 December 2021, Mr Hewett

rang HMRC and advised that all returns would be submitted by 12 December 2021. In the absence of any returns, on 16 December 2021, HMRC made a further telephone call to Mr Hewett and on 6 January 2022, issued a determination for an outstanding Corporation Tax return for the period 1 January 2019 to 31 December 2019.

34. On 26 January 2022, HMRC made a telephone call to Mr Hewett as no returns had been submitted.
35. On 31 January 2022, HMRC issued a letter and email to Mr Hewett stating his agent code would be suspended within 10 days. Mr Hewett emailed HMRC on the same day to advise that outstanding Corporation Tax returns would be submitted within 48 hours.
36. On 1 February 2022, the outstanding Corporation Tax returns for the follow periods were submitted:
 - 1 January 2017 to 31 December 2017,
 - 1 January 2018 to 31 December 2018,
 - 1 January 2019 to 31 December 2019, and
 - 1 January 2020 to 31 December 2020.
37. On 3 and 4 February 2022, HMRC and Mr Hewett exchanged emails. HMRC confirmed the agent codes would not be suspended if the outstanding returns for all companies of which Mr Hewett was a director were submitted and all duties were paid or payment arrangements in place.
38. On 4 March 2022, 5 April 2022 and 6 May 2022, HMRC emailed Mr Hewett advising that outstanding Corporation Tax, VAT and PAYE liabilities had been paid but the 12/20 VAT return and accounts of other companies of which Mr Hewett was a director remained outstanding.
39. On 28 September 2022, HMRC emailed Mr Hewett listing all VAT returns and amounts outstanding and requesting submission of returns and payments of liabilities within seven days.

40. On 26 October 2022, HMRC advised the agent codes would be suspended if outstanding VAT returns, VAT and PAYE payments were not made.
41. On 16 November 2022, HMRC emailed Mr Hewett, allowing him 48 hours to bring affairs up to date. On 21 November 2022, Mr Hewett emailed HMRC stating that the outstanding returns would be submitted that day. On 23 November 2022, HMRC advised Mr Hewett that the outstanding VAT returns had not been submitted.
42. On 1 December 2022, HMRC issued a letter to Mr Hewett advising that the agent codes would be suspended with immediate effect.
43. As of 6 February 2022, the following returns/liabilities remained outstanding and the agent codes remained suspended:
- VAT returns for the periods ended December 2020, March 2022, June 2022 and September 2022;
 - VAT duties due stand at £30,439 with PAYE duties for 22/23 at £641.36;
 - Corporation Tax return for period ended 31 December 2021 (a penalty of £500)
44. Following receipt of the complaint from HMRC, on 14 March 2023, ACCA sent an encrypted email to Mr Hewett asking for his initial response to the allegations by 4 April 2023. According to ACCA's system, the email was opened. An unencrypted email was sent on the same date to alert Mr Hewett to the encrypted correspondence. Delivery and read receipts were generated but no response was received.
45. On 5 April 2023, a first chaser letter was sent to Mr Hewett by email with a reminder of his duty to cooperate fully with ACCA's investigation. The deadline to respond was extended to 19 April 2023. According to ACCA's system, the email was opened. An unencrypted email was sent on the same date. A delivery receipt was generated but no substantive response was received.
46. On 24 April 2023, ACCA attempted to contact Mr Hewett by telephone and left a message for him, having been told he was not in the office. On the same date, a final chaser letter was sent to Mr Hewett with confirmation that if a satisfactory response was not received from him by 9 May 2023, then an allegation for non-cooperation would be raised against him. Again, ACCA's system flagged that the email was

opened and a delivery receipt was generated in respect of the unencrypted email sent on the same date. No response was received.

ACCA's SUBMISSIONS

47. In respect of the allegations, ACCA submitted as follows:

Allegation 1

- HMRC issued numerous determinations for outstanding Corporation Tax and VAT returns and despite frequent chasers, HMRC confirmed that as of 6 February 2023, the returns/liabilities remained outstanding.
- By not keeping the tax affairs of Company A fully up to date, Mr Hewett, as a director, failed to act diligently and in accordance with applicable technical and professional standards.

Allegation 2

- From 12 November 2021, HMRC sent numerous chasers, both by email and telephone, to Mr Hewett.
- Mr Hewett often did not respond by the deadlines or at all.
- Failing to respond to communications from HMRC in a timely manner, as a reasonable and informed third party might well have expected him to do, undermines the good reputation of the accountancy profession.

Allegation 3

- Mr Hewett did not respond fully or at all to any or all of ACCA's correspondence dated: 14 March 2022, 5 April 2022 and 24 April 2022. Mr Hewett has received and accessed all three letters.
- Mr Hewett has failed to engage at all with the investigation of this complaint and all of ACCA's questions put to him remain unanswered and is in breach of Complaints and Disciplinary Regulation 3(1).
- Mr Hewett's failure to respond in full to ACCA's investigation of this matter is serious – it compounds the concerns raised, demonstrates a lack of professionalism and a disregard for ACCA's regulatory and investigatory

process, and ACCA is reliant upon a member's cooperation in cases to investigate fully underlying concerns.

Allegation 4

- Mr Hewett has brought discredit to himself and to the accountancy profession. He is guilty of misconduct if any or all of the facts in allegations 1 – 3 are found proven.
- If Allegation 3 is found proved, he would be liable to disciplinary action.

MR HEWETT'S RESPONSE

48. Mr Hewett responded on the evening of 9 April 2025. He completed the Case Management Form, in which he admitted allegation 1 but denied allegations 2 and 3.
49. Mr Hewett also provided written submissions in which he set out his position in respect of allegations 2 and 3.
50. In respect of allegation 2, in summary Mr Hewett submitted that:
 - HMRC have, '*extremely poor response time*' and although he fully accepted that there had been delay, he did not accept that these were '*untimely in the context of HMRC correspondence*'
 - The outstanding matters and amounts were resolved and paid to HMRC.
 - He was, '*sincerely sorry*' if there had been reputational damage to ACCA.
51. In respect of allegation 3, in summary Mr Hewett submitted that:
 - He accepted ACCA had corresponded with him by email – but he had not seen the read or delivery receipts – and would have responded if the correspondence had been received.
 - If he does not receive a response, he uses alternative methods.
 - He apologised:
 - i. if ACCA feel that he had not engaged in the process,
 - ii. for the matter reaching this stage.

DECISION ON FACTS/ALLEGATIONS AND REASONS

52. Given Mr Hewett's admission to allegation 1 in the Case Management Form and his written submissions, in accordance with regulations 12(3), the Chair announced that these facts were proved. The Committee found allegation 1 proved.
53. The Committee found allegation 2 proved. It recognised that Mr Hewett accepted that there were delays by him in communicating with HMRC but that these were untimely in the context of HMRC's response rates. The Committee rejected this argument. It considered that, even if HMRC's responses were not prompt, this did not offer a reason for Mr Hewett not to respond in a timely manner or at all. Mr Hewett is a tax agent and he is meant to have timely communication with clients and the agencies with which he works. The Committee considered that the material set out in its bundle demonstrated that HMRC had made calls and corresponded with Mr Hewett yet he had not met deadlines, not replied to correspondence or responded belatedly. The Committee considered that Mr Hewett has professional responsibilities to engage in a timely manner with HMRC and the evidence demonstrated that he did not do so.
54. The Committee found allegation 3 proved; allegations 3(a), (b) and (c) were proved. Committee was satisfied that the provisions of regulation 3(1) of the Regulations placed a duty on Mr Hewett to co-operate with the investigating officer in relation to the consideration and investigation of any complaint and that this included providing promptly such information, and other material, as the investigating officer required. ACCA had alerted Mr Hewett to this duty and warned him that, a failure or partial failure to co-operate fully may render him liable to disciplinary action in correspondence sent to him by both encrypted and unencrypted email.
55. There had been no communication from Mr Hewett in response to ACCA's investigation officer requests – other than a reply sent through an automatic out of office response to the email dated 5 April 2025. The automatic response stated that Mr Hewett was on holiday until 19 April (which the Committee acknowledged was the date by which Mr Hewett was asked to respond to that letter). Mr Hewett claimed that ACCA's correspondence had not been received by him – otherwise he would have responded. The Committee reject that claim: there was a schedule in the Committee bundle showing that communications had been delivered and received – indeed the out of office response set to explain Mr Hewett was on leave was triggered by delivery

of one of ACCA's emails, which the Committee considered demonstrated ACCA's emails were being received.

56. The Committee concluded Mr Hewett had ignored ACCA's communications and at no point did he reply to ACCA or engage within the investigative process. As a consequence, the Committee was satisfied that Mr Hewett had failed to cooperate and had breached regulation 3 of the Regulations.
57. The Committee found allegation 4(a) proved. The Committee judged that individually as well as collectively the allegations it had found proved fell far short of the standards expected of a member of the accountancy profession. Mr Hewett's multiple failures – failing to keep Company A's tax affairs up to date, failing to respond to communications from HMRC in a timely manner, or at all and failing in his duty to co-operate with ACCA's investigation brought discredit on him – as well as being likely to bring discredit to ACCA and the accountancy profession.
58. The Committee considered that Mr Hewett's deliberate conduct could not be regarded as anything other than entirely unacceptable behaviour. These were fundamental failures from a professional accountant and amounted, both in respect of each allegation alone and collectively, to misconduct.
59. Having found allegation 4(a) proved, the Committee did not consider allegation 4(b) which was charged in the alternative.

SANCTIONS AND REASONS

60. The Committee had regard to the Guidance for Disciplinary Sanctions ('the Guidance').
61. The Committee recognised that at this point it could take into account the fact that Mr Hewett had been found guilty of misconduct in August 2024 and that, as a consequence, he had been excluded from membership. At this point of the process the Committee took into account the determination and reasons from the Disciplinary Committee in August 2024, which was contained in its bundle. For the avoidance of doubt, the Committee had not taken the determination into account when reaching its decisions on the factual allegation and misconduct.

62. On considering sanction, the Committee considered that the previous disciplinary finding was similar in nature to the allegations that it had found proved – this suggested a pattern of behaviour by Mr Hewett where he repeatedly failed to communicate and to engage as would be expected from a professional accountant and a member (as he was at the time) of ACCA.
63. The Committee considered that the allegations it had found proved, and the misconduct, were not isolated incidents. This was repeated conduct, revealing a pattern of behaviour over a prolonged period of time that amounted to serious failings by Mr Hewett.
64. The Committee considered that there was limited mitigation. Whilst it recognised that very belatedly Mr Hewett had engaged and responded to the allegations this was at the last moment, namely, the evening before the hearing. Further Mr Hewett demonstrated no insight into the impact of his failures and sought to minimise his own conduct by seeking to displace his professional responsibilities by blaming others – notably HMRC and ACCA. In this regard the Committee was concerned that Mr Hewett showed limited, if any, remediation such that it could not be confident that his misconduct would not be repeated.
65. Further, whilst Mr Hewett had made apologies, the Committee considered that the remorse was not indicative of insight or appreciation of his wrongdoing: Mr Hewett's apologies were caveated by conditional phrases such as, '*if ACCA feels...*'.
66. The Committee recognised that whilst, as a former member, Mr Hewett remained liable to disciplinary action under bye-law 11, the sanctioning powers available to it were different to those had Mr Hewett been a member.
67. The Committee considered that it would be wholly insufficient to impose no order or to conclude this matter with an admonishment or a reprimand. None of these orders would reflect the seriousness of Mr Hewett's professional failings or his attitude towards corresponding with HMRC and his regulator. The misconduct was repeated, not isolated, deliberate and not a result of any misfortune. This, together with the aggravating factor of the previous disciplinary history and the limited mitigation meant that the Committee considered that none of these sanctions would be sufficient to reflect the potential for harm or damage to public confidence.

68. The most serious sanction available to the Committee given that Mr Hewett had ceased being a member and had already been excluded from membership was severe reprimand. The Committee concluded that this was the appropriate and proportionate sanction. Given the seriousness of the issues arising in the case, the fact they related to fundamental obligations of a professional accountant and because the Committee had concerns that Mr Hewett's conduct may be repeated given his lack of insight, the Committee considered that this sanction needed to be coupled with another order. The Committee therefore determined that in addition to the severe reprimand, no application for readmission to membership should be considered until the expiry of a two-year period from the date this order takes effect.
69. The Committee considered that this combination of orders would protect public confidence in ACCA's regulation and the accountancy profession and allow Mr Hewett time to remediate.

COSTS AND REASONS

70. ACCA claimed costs in the sum of £6,088.
71. The Committee recognised that under regulation 15(1) of the Regulations, it could direct that Mr Hewett pay such sum by way of costs to ACCA as it considered appropriate. It considered it was appropriate to impose a cost order.
72. The Case Presenter submitted that the sum claimed should be reduced in recognition that the hearing had not lasted the time estimate. The Committee considered that a reduction of costs was necessary to reflect the reduced hearing time and determined that an appropriate cost claim would be in the sum of £5,750. This reflected a reduction of the time spent by the Case Presenter and the Hearings Officer. It considered this sum reflected the amount incurred by ACCA to investigate – which included having to spend time chasing Mr Hewett – as well as hearing the allegations against him.
73. The Committee applied the principle that the majority of those paying ACCA's fees should not be required to subsidise the minority who, through their own misconduct, have found themselves subject to disciplinary proceedings. It considered there was no reason for this to be disapplied: Mr Hewett had been found guilty of misconduct and all the allegations raised against him had been found proved.

74. The Committee took into account the financial means of Mr Hewett to pay costs. Whilst Mr Hewett had provided a statement of his means, this was only partially completed and he had not provided any supporting evidence about his financial position. It did, however, appear that Mr Hewett had savings and that, as a consequence, the Committee concluded that Mr Hewett was able to – and should – meet the costs as assessed by the Committee.
75. The Committee ordered that Mr Hewett pay costs to ACCA in the sum of £5750.00.

Ilana Tessler
Chair
10 April 2025