

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Michael Harris

Heard on: Friday, 02 May 2025

Location: Remote via Microsoft Teams

Committee: Mr Andrew Gell (Chair)
Ms Beth Picton (Accountant)
Ms Victoria Smith (Lay)

Legal Adviser: Mr Robin Havard

Persons present

and capacity: Mr James Halliday (ACCA Case Presenter)
Ms Anna Packowska (Hearings Officer)

Summary No application for readmission to membership for five years

Costs: £12,000 awarded for ACCA

ACCA



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PRELIMINARY APPLICATIONS

SERVICE OF PAPERS

1. The Committee had considered the following documents: a hearing bundle related to case number UF7830372 (pages 1 to 147); a case management form relating to case number UF7830372 (pages 1 to 12); a hearing bundle related to case number UF8389480 (pages 1 to 174); a case management form relating to case number UF8389480 (pages 1 to 12); a hearing bundle related to case number UF9305092 (pages 1 to 88); a case management form relating to case number UF9305092 (pages 1 to 11) and a service bundle (pages 1 to 16). The Committee had also considered legal advice which it had accepted.
2. The Committee had read the letter dated 4 April 2025 containing the Notice of Proceedings, sent on the same day by ACCA by email to Mr Harris. It had noted the subsequent emails sent to Mr Harris with the necessary link and password to enable Mr Harris to gain access to the letter and the documents relating to this hearing.
3. The Committee was satisfied that such emails had been sent to his registered email address in accordance with regulation 22 of the Complaints and Disciplinary Regulations 2014 as amended ("CDR"). The Committee had noted that the emails had been delivered successfully.
4. Finally, the Committee was satisfied that the emails and the documents to which Mr Harris had access also contained the necessary information in accordance with CDR10.
5. Consequently, the Committee decided that there had been effective service of proceedings on Mr Harris in accordance with the CDR.

PROCEEDING IN ABSENCE

6. On 29 April 2025, in the absence of any response from Mr Harris to the email of 4 April 2025, ACCA sent an email to Mr Harris at the registered email address

asking him to indicate whether he intended to attend the hearing or whether he was content for the hearing to proceed in his absence. The email reminded him of the date of hearing and of his ability to join the hearing either by telephone or video link. Mr Harris was asked to confirm that, if he did not attend, he was content for the hearing to proceed in his absence. Mr Harris failed to reply.

7. On 1 May 2025, ACCA attempted to phone Mr Harris, using the number on the register but there was no response nor was there a facility to leave a message.
8. On the same day, ACCA sent an email to Mr Harris at his registered email address, stating that an attempt had been made to contact him by phone, and reminding him of his ability to join the hearing via phone or video. He was asked again to confirm that, if he did not attend, he was content for the hearing to proceed in his absence. However, there was no reply.
9. Finally, and again on 1 May 2025, ACCA sent to Mr Harris the link enabling him to join the hearing if he wished to do so. However, Mr Harris had not joined the hearing.
10. The Committee was satisfied that ACCA had done all that it could reasonably be expected to do to engage Mr Harris in the hearing. The Committee concluded that Mr Harris was aware of the hearing date and he had not requested an adjournment.
11. The Committee concluded that Mr Harris had voluntarily absented himself from the hearing, which he could have joined by telephone or video link. He had therefore waived his right to attend. In reaching this decision, the Committee took account of the nature of the allegations which related to numerous failures on the part of Mr Harris to cooperate with ACCA and respond to correspondence.
12. The Committee decided that, taking account of the seriousness of the allegations, it was in the public interest to proceed. The Committee did not

consider that any benefit would be derived in adjourning the hearing and as stated, no such application had been made.

13. Finally, the Committee considered that it was in a position to reach proper findings of fact on the evidence presented to it by ACCA.
14. The Committee ordered that the hearing should proceed in the absence of Mr Harris.

ALLEGATIONS

Case Number UF7830372

1. Contrary to Complaints and Disciplinary Regulations 3(1) 2014 (as amended), Mr Michael Andrew Harris, an ACCA member, has failed to co-operate with an investigation into a complaint in that he did not respond to any or all of ACCA's correspondence dated:
 - a. 26 January 2023
 - b. 17 March 2023
 - c. 5 April 2023
2. By reason of the conduct set out at (1) above, Mr Harris is:
 - a. Guilty of misconduct pursuant to bye-law 8(a)(i), or in the alternative.
 - b. Liable to disciplinary action pursuant to bye-law 8(a)(iii).

Case Number UF8389480

1. On or around August 2021 Mr Michael Harris, an ACCA member, in his role as Person A's existing accountant, failed to respond adequately to correspondence from Person A's proposed accountant, contrary to Section 320 of ACCA's Code of Ethics and Conduct.

2. Since 1 January 2023, Mr Michael Andrew Harris, an ACCA member, has breached the Global Practising Regulations by virtue of not holding a practicing certificate with regards to any or all of the following, in that he:

- a) Has been, or has held himself out to be in public practice, contrary to Regulation 3(1)(a) of the Global Practising Regulations 2014 (as amended).
- b) Has been a Director of one or more of the firms set out at Schedule A, contrary to Regulation 3(2)(a) of the Global Practising Regulations 2014 (as amended).
- c) Has held shares in one or more of the firms (set out at Schedule A) where public practice was being carried on in the name of that firm, that in effect put him in the position of Principal, contrary to Regulation 3(2)(b) of the Global Practising Regulations 2014 (as amended).

Schedule A Mr Michael Andrew Harris 0016843 – information from FAME at 14.8.2023
FAME (Financial Analysis Made Easy) is a database of UK and Irish company information

Name of company that appears to be in/ holding out to be in public practice	Activity	Mr Harris's role	Period of role	Mr Harris's shareholding	Period of shareholding	If applicable, Mr Harris's occupation in Companies House details
Firm E	Accounting, and auditing activities Bookkeeping activities	Director	Since 29.7.2011	49%	49% since July 2013 30% at July 2012	Chartered Accountant
Firm A	Accounting, and auditing activities Bookkeeping activities Tax consultancy	Director	Since 25.4.2012	51%	51% since April 2012	Chartered Accountant
Firm C	Accounting, and auditing activities	Director	Since 1.3.2018	66.67%	66.67% since November 2022 33.33% from May 2018	Accountant
Firm D	Accounting, and auditing activities Bookkeeping activities Tax consultancy	Director	Since 24.6.2016	26%	26% since June 2016	Chartered Accountant

3. Contrary to Complaints and Disciplinary Regulations 3(1), Mr Harris has failed to cooperate with an investigation into a complaint, in that he did not respond to any or all of ACCA's correspondence dated:

- a) 23 June 2023
- b) 11 July 2023
- c) 26 July 2023

4. By reason of the conduct as set out above, Mr Harris is:

- a. Guilty of misconduct pursuant to bye-law 8(a)(i); or in the alternative;
- b. Liable to disciplinary action pursuant to bye-law 8(a)(iii).

Case Number UF9305092

1. Contrary to Complaints and Disciplinary Regulations 3(1) 2014 (as amended), Mr Michael Andrew Harris, an ACCA member, has failed to co-operate with an investigation into a complaint in that he did not respond to any or all of ACCA's correspondence dated:

- a. 23 January 2024
- b. 8 February 2024
- c. 4 March 2024

2. By reason of the conduct set out at (1) above, Mr Harris is:

- a. Guilty of misconduct pursuant to bye-law 8(a)(i), or in the alternative;
- b. Liable to disciplinary action pursuant to bye-law 8(a)(iii).

DECISION ON FACTS, ALLEGATIONS AND REASONS

- 15. At a case management hearing on 18 November 2024, case numbers UF7830372, UF8389480 and UF9305092 were joined to be heard together.
- 16. In reaching its findings of fact in relation to each case, the Committee had considered carefully, and accepted, the reports which had been provided. The

Committee found that the content of each report was consistent with the documentary evidence presented by ACCA and on which the reports were based. The Committee noted that none of the evidence had been challenged by Mr Harris.

17. The Committee also listened to legal advice, which it accepted, noting that the burden of proof was on ACCA to prove the allegations on the balance of probabilities.

CASE NUMBER UF7830372

Allegations 1(a), (b) & (c)

18. As stated, in reaching its findings in respect of allegations 1(a), (b) and (c), the Committee relied upon the report, email correspondence and documents contained in ACCA's report and bundle (pages 1 to 147). The Committee had considered carefully the oral submissions made on behalf of ACCA by Mr Halliday.
19. Mr Harris became an ACCA member on 15 June 2000 and a fellow of ACCA on 15 June 2005. He had been a member of ICAEW since 1 August 2011.
20. On 24 July 2023 ACCA suspended Mr Harris's membership as ACCA had received no continuing professional development return for him since 2020.
21. ACCA's records showed that Mr Harris was a principal of Firm A.
22. On 11 February 2022, ICAEW sent ACCA details of a complaint which had been made about Mr Harris in his role at Firm A by his clients, Persons B and C. Their complaint was about difficulty in obtaining replies from Mr Harris. ACCA opened a case file and decided that the case was suitable for conciliation.

23. On 7 November 2022, ACCA's investigating officer attempted to reach Mr Harris by telephone through his office, on the number he had provided to ACCA and by email using the email address contained in the details he had registered with ACCA. The investigating officer made further attempts to contact Mr Harris on 8 November by telephone and email, 9 November by email, and 16 November 2022 by post, to the home address registered with ACCA.
24. On 17 November 2022 Mr Harris telephoned the investigating officer in response to her letter. The Committee found that this was the only contact ACCA has had with Mr Harris throughout the period covered by the three cases.
25. The key points of the telephone conversation were as follows:
- (i) He had been [PRIVATE]. He said that his first full week of work since February 2022 had been earlier in November 2022.
 - (ii) He had focused on staying on top of client deadlines and had had no late filing penalties. He had involved his continuity of practice provider, [PRIVATE], Person D.
 - (iii) He had a role in three firms - Firm A was the smallest, the others were Firm B and Firm C.
 - (iv) He was seriously considering retiring if his symptoms persisted but some symptoms had cleared.
 - (v) He had not seen the investigating officer's emails or picked up her voicemails and the number registered with ACCA was for a phone that was not working.
 - (vi) He opened the investigating officer's letter because the envelope showed that it was sent by ACCA.

- (vii) In response to the investigating officer's questions about whether he could delegate any of this matter to staff, he said his practice manager had left during the Covid pandemic and not been replaced.
- (viii) He asked to receive information by post.
26. On 24 November 2022 Person B informed ACCA that they had received no further contact from Mr Harris. On the same day, the investigating officer posted Mr Harris a letter with further details of the complaint and information about ACCA's health regulations. The letter also warned him about the need to co-operate fully with the investigating officer's consideration of the complaint.
27. On 29 November 2022 and 1 December 2022, the investigating officer attempted to reach Mr Harris by telephone but was unsuccessful.
28. On 12 December 2022, the investigating officer attempted to confirm the position with the continuity of practice provider identified from ACCA's records, who appeared to be a different person from Person D, named by Mr Harris in the telephone conversation of 17 November 2023. The person contacted said that they were not Mr Harris's continuity of practice provider. ACCA policy no longer permitted contact with the continuity of practice provider in these circumstances. The investigating officer took no action at this stage to contact Person D.
29. On 20 December 2022 and 10 January 2023, the investigating officer sent Mr Harris further letters by post reminding him about the need to co-operate with the investigating officer in the consideration of the complaint.
30. On 20 January 2023, the investigating officer attempted to reach Mr Harris by telephone. She was unsuccessful.
31. On 26 January 2023, the investigating officer wrote to Mr Harris to tell him that she had started an investigation of the matters raised by Person C and Person B, because she had been unable to obtain his co-operation with the

consideration of their complaint. In that letter, ACCA asked Mr Harris to respond to a series of questions to assist in the investigation. It also made reference to CDR3(1) and reminded Mr Harris of his duty to cooperate. Indeed, the Committee noted that regulation 3(1) was reproduced in full within the body of the letter. The investigating officer asked for a response on or before 9 February 2023. He failed to respond.

32. On 17 March 2023, the investigating officer wrote to Mr Harris, by email and by post, attaching the letter of 26 January 2023, warning him that a continued lack of response could make him liable to disciplinary action. Mr Harris was required to respond by 31 March 2023. He failed to do so.
33. On 17 and 21 March 2023 the investigating officer attempted to reach Mr Harris by telephone. She was unsuccessful.
34. On 21 March 2023 she sent Mr Harris a message through Firm A's website. On 22 March 2023 she spoke to Firm A's office and obtained a further number for Mr Harris. She telephoned that number on 22 and 24 March 2023 without obtaining a response. Also, on 24 March 2023 she telephoned a further number held in ACCA's records for him. This was the number of Firm B. The investigating officer was told that Mr Harris was no longer at that firm, but it was possible to leave a message for him. The investigating officer did so.
35. On 27 March 2023, the investigating officer received an email dated 24 March 2023 from Person D, the principal of Firm B, copied to Mr Harris, asking whether Person D could help. On 27 March 2023, the investigating officer replied to Person D and Mr Harris, asking for Mr Harris's consent for her to communicate with Person D. Mr Harris failed to respond and therefore failed to give his consent.
36. On 5 April 2023, the investigating officer wrote to Mr Harris, by email and by post, to tell him that an allegation under Complaints and Disciplinary Regulation 3(1) would be raised against him if she did not receive a response by 17 April 2023. No response was received.

37. Whilst the Committee made no findings in relation to the substantive complaint lodged by Persons B and C, the fact that Mr Harris had failed to respond to the significant number of attempts to contact him by ACCA meant that ACCA was unable to progress its investigation.
38. The Committee was satisfied that Mr Harris had failed to respond to ACCA's correspondence dated 26 January 2023, 17 March 2023 and 5 April 2023. It was satisfied that this correspondence had been sent to Mr Harris's registered postal address as requested by him. In failing to respond, Mr Harris had failed to cooperate with ACCA's investigation.
39. The Committee found allegations 1(a), (b) and (c) proved.

Allegation 2(a)

40. In respect of allegation 1, the Committee had found that, despite ACCA providing a number of reminders of his obligation to cooperate and warnings of potential consequences of his failure to do so, Mr Harris had failed to cooperate with ACCA and to respond to correspondence.
41. The need for members to engage and cooperate with their regulator was fundamental. A failure by members to do so meant that ACCA's ability to regulate its members in order to: ensure proper standards of conduct; protect the public, and to maintain its reputation was seriously compromised.
42. The Committee found that the failure of Mr Harris to cooperate with his regulator amounted to misconduct in that such failure was considered to be very serious and it brought discredit to himself, ACCA and the accountancy profession.

Allegation 2(b)

43. On the basis that this allegation was pleaded in the alternative to allegation 2(a), the Committee made no finding in respect of it.

CASE NUMBER UF8389480

44. In reaching its findings in respect of allegations 1, 2 and 3, the Committee relied upon the report, email correspondence and documents contained in ACCA's report and bundle (pages 1 to 174). The Committee had considered carefully the oral submissions made on behalf of ACCA by Mr Halliday.
45. The Committee had already found that Mr Harris became an ACCA member on 15 June 2000 and a Fellow of ACCA on 15 June 2005. He had been a member of ICAEW since 1 August 2011.

Allegation 1

46. On 2 August 2021, Person A's incoming accountant asked Mr Harris by email for professional clearance and certain additional information, Mr Harris having acted for Person A up until that point in his role at Firm A.
47. On 13 and 14 October 2021 Mr Harris's colleagues provided a partial response. In the email of 14 October 2021, they stated that they would provide a complete response when Mr Harris had given his approval.
48. On 25 October 2021 the incoming accountant emailed Firm A to say that, due to the absence of any further information, they would be making a formal complaint.
49. On 28 September 2022 ACCA received a signed ACCA complaint form from Person E on behalf of Person A about Mr Harris, regarding Mr Harris's role at Firm A. ACCA's records confirm that at the time of the complaint received by ACCA, Mr Harris was a Director of Firm A.
50. ACCA opened a case file and determined that the complaint, which was about the difficulty in obtaining responses from Mr Harris about transfer information, was suitable for conciliation.

51. On 21 June 2023, in light of the difficulty in obtaining a response from Mr Harris, ACCA decided the complaint should become the subject of a formal investigation.
52. The Committee was reminded by Mr Halliday of the provisions of section 320 of the Code of Ethics and Conduct which included the mandatory requirement for an existing or predecessor accountant to respond to communications from a proposed accountant of a client and to provide all reasonable information in response to a request from the proposed accountant.
53. Having considered the documents which formed the basis of the complaint and the subsequent correspondence, the Committee was satisfied that Mr Harris had failed to comply with his obligations under section 320 and therefore found allegation 1 proved.

Allegation 2(a), (b) & (c)

54. Based on the information contained in schedule A, which had not been challenged by Mr Harris and which was extracted from FAME, the Committee found that Mr Harris held a general Practising Certificate (UK) from 26 May 2006 to 31 December 2022. Mr Harris also held a general Practising Certificate (Ireland) from 23 January 2018 to 31 December 2022.
55. On 4 February 2022, ACCA emailed Mr Harris to confirm that it would issue his 2022 ACCA practising certificate on receipt of payment of the fee. It received no response and had received no further communication from Mr Harris.
56. On 24 July 2023 ACCA administratively removed Mr Harris from the register following his failure to make a continuing professional development return since 2020.
57. The Committee was satisfied, therefore, that from 1 January 2023, Mr Harris had not held a practising certificate.

58. Regulation 3(1)(a) and (2) of the Global Practising Regulations states:

“3. Restrictions on carrying on public practice

(1) Members

(a) No member shall carry on public practice in a designated territory or in a country or jurisdiction that, according to local legislative and/or regulatory requirements, requires a practising certificate issued by the Association, unless he holds a practising certificate which authorises the carrying on of the activity in question. ...

(2) Members and firms

(a) No member shall be a sole proprietor, partner or director of a firm, or member of a limited liability partnership, where public practice is carried on in the name of the firm, or otherwise in the course of the firm’s business, unless the member is in compliance with this regulation 3.

(b) No member shall hold rights in a firm where public practice is carried on in the name of the firm, or otherwise in the course of the firm’s business, which in effect put him in the position of a principal of the firm, unless the member is in compliance with this regulation 3.”

59. Regulation 4 of GPR states:

“S 4. Meaning of public practice

(1) Activities

Subject to regulations 4(2), 4(3) and 4(5), public practice, which may be carried on by an individual or a firm (the “practitioner”), means:

(a) accepting an appointment as an auditor; and/or

(b) signing or producing any accounts or report or certificate or tax return concerning any person's financial affairs, whether an individual sole-trader, an unincorporated body or a firm, in circumstances where reliance is likely to be placed on such accounts or report or certificate or tax return by any other person (the "third party"), or doing any other thing which may lead the third party to believe that the accounts or report or certificate or tax return concerning the financial affairs of such a person have been prepared, approved or reviewed by the practitioner; and/or

(c) holding oneself or itself out, or allowing oneself or itself to be held out, as being available to undertake the activities referred to in (a) and (b) above (and allowing oneself to be known as a, or a firm of "Chartered Certified Accountant(s)", "Certified Accountant(s)", "Chartered Accountant(s)", "Accountant(s)" or "Auditor(s)" or any similar description or designation standing for any such description in the context of the practitioner's business shall be regarded as an example of such a holding out); and/or

(d) holding oneself out, or allowing oneself to be held out, as a sole proprietor, partner, or director of a firm, or designated member or member of a limited liability partnership, where public practice is carried on."

60. Despite the fact that he had not held a practicing certificate since 1 January 2023, and by reference to the information contained in Schedule A, the Committee was satisfied that, since 1 January 2023, and as at 14 August 2023, Mr Harris had been a director and shareholder in Firm E, Firm A, Firm C, and Firm D.
61. The description of each of those companies' business related to or included accounting and audit activities. Mr Harris, in his role as director and shareholder, described his occupation at each company as either Chartered Accountant or Accountant.
62. The Committee was therefore satisfied that, since 1 January 2023, Mr Harris had breached the GPR in that he did not hold a practising certificate but

nevertheless held himself out to be in public practice (GPR3(1)(a)), was a director of those firms listed in Schedule A (GPR3(2)(a)), and was a shareholder in those firms where public practice was being carried on (GPR3(2)(b)).

63. On this basis, the Committee found allegations 2(a), (b) and (c) proved.

Allegation 3(a), (b) & (c)

64. On 17 March 2023, having confirmed the summary of complaint with Person E, the complainant's representative, the investigating officer wrote to Mr Harris by email and by post asking for his response to the complaint with a view to resolving the concerns by way of conciliation. The investigating officer wrote again to Mr Harris by post and by email on 5 April 2023 and 9 May 2023. In that correspondence she warned him about ACCA's rules on co-operating with the investigating officer in the consideration of a complaint.

65. The investigating officer also attempted to reach Mr Harris by telephone on the following dates.

- 20 January 2023
- 17, 21, 22 and 24 March 2023
- 9 May 2023

66. On 21 March 2023, the investigating officer sent a message through Firm A's website.

67. On 27 March 2023, the investigating officer received an email dated 24 March 2023 from Person D, [PRIVATE], asking whether the investigating officer's query was a matter where they could help. [PRIVATE] a colleague of Mr Harris at Firm B, a separate firm from Firm A. The contact details Mr Harris had registered with ACCA included the telephone number for Firm B. The

investigating officer replied to Person D, copying the email to Mr Harris, saying: *“This is very likely to be a matter where you are able to help - would it be possible to have specific confirmation from Mr Michael Harris that I may discuss it/ correspond about it with you?”*. No response to that email was received by ACCA.

68. On 21 June 2023, the investigating officer wrote to Mr Harris by email and by post about the outcome of the conciliation. She sent him details of ACCA's Health regulations.
69. On 23 June 2023, the investigating officer sent Mr Harris the initial investigation enquiry. This letter warned him that a failure or partial failure to co-operate fully with the investigation might make him liable to disciplinary action. Mr Harris was referred, once again, to CDR3(1). The letter also made him aware that he appeared to have been without a valid ACCA practicing certificate for 2022 and 2023 and that he appeared to have omitted to make a continuing professional development return since 2020. Mr Harris was required to reply by 10 July 2023. He failed to respond.
70. On 26 June 2023 Person D telephoned the investigating officer. The investigating officer said she could not speak about the situation but would welcome contact from Mr Harris, saying that there had been no contact with Mr Harris since November 2022. Person D said that they would attempt to contact him.
71. On 11 July 2023, the investigating officer wrote to Mr Harris by post and email, attaching the letter of 23 June 2023, warning him about the need to co-operate with the investigation, and requiring him to respond by 25 July 2023. He failed to do so.
72. Finally, on 26 July 2023, ACCA wrote to Mr Harris, attaching the letter of 23 June 2023, and reminding him once again of his duty to cooperate and the consequences of him failing to do so. He was required to respond by 10 August 2023 but he failed to do so.

73. The investigating officer also attempted to reach Mr Harris by telephone on the following dates:

- 23 June 2023
- 26 July 2023
- 14 August 2023

74. The Committee was satisfied that Mr Harris had failed to respond to ACCA's correspondence dated 23 June 2023, 11 July 2023 and 26 July 2023. It was satisfied that this correspondence had been sent to Mr Harris's registered postal address as requested by him. In failing to respond, Mr Harris had failed to cooperate with ACCA's investigation.

75. The Committee found allegations 3(a), (b) and (c) proved.

Allegation 4(a)

76. The Committee considered the breaches of GPR3 to be very serious. The fact that Mr Harris had held himself out as someone who could conduct public practice without a practising certificate presented a risk to the public and was damaging to the reputation of the profession. Similarly, the fact that he was exercising control over firms conducting accountancy and audit work when he was not entitled to do so also presented a risk to the public and the reputation of ACCA and the profession.

77. The Committee was satisfied that this represented misconduct which could be described as very serious and brought discredit to Mr Harris, ACCA and the accountancy profession.

78. As for his failure to cooperate, as in Case Number UF7830372, the Committee had found, once again, that, despite ACCA providing a number of reminders of his obligation to cooperate and warnings of potential consequences of his failure to do so, Mr Harris had failed to cooperate with ACCA and to respond to correspondence.

79. The need for members to engage and cooperate with their regulator was fundamental. A failure by members to do so meant that ACCA's ability to regulate its members in order to: ensure proper standards of conduct; protect the public, and to maintain its reputation was seriously compromised.
80. The Committee found that the failure of Mr Harris to cooperate with his regulator amounted to misconduct in that such failure was considered to be very serious and it brought discredit to himself, ACCA and the accountancy profession.
81. **Allegation 4(b)**
82. On the basis that this allegation was pleaded in the alternative to allegation 4(a), the Committee made no finding in respect of it.

CASE NUMBER UF9305092

83. In reaching its findings in respect of allegations 1(a), (b) and (c), the Committee relied upon the report, email correspondence and documents contained in ACCA's report and bundle (pages 1 to 88). The Committee had considered carefully the oral submissions made on behalf of ACCA by Mr Halliday.
84. On 23 October 2023, a Person F made a complaint to ACCA about Mr Harris. Person F had originally made a complaint to ACCA on behalf of [PRIVATE] about Mr Harris. ACCA closed that complaint, having been unable to obtain confirmation that Person F's [PRIVATE] had authorised them to complain on their behalf. Person F's complaint was referred for conciliation.
85. On 29 November 2023, the investigating officer telephoned Mr Harris. There was no answer. She emailed Mr Harris with details of the complaint.
86. The investigating officer had seen evidence that Mr Harris has been active in at least one business where he had a role. Companies House records for Firm C show that, on 3 January 2024, Mr Harris signed a special resolution about winding up Firm C.

87. On 16 January 2024, the investigating officer emailed Mr Harris about the complaint. The email said that she had received no response from him to her email of 29 November 2023 and had decided that the complaint, given the difficulty in reaching Mr Harris and the absence of any written explanation for that difficulty, raised issues which required further investigation. She said she was the investigating officer who would look after the investigation. The investigating officer posted Mr Harris a copy of the email and the complaint documents. There was no response.
88. On 23 January 2024, the investigating officer emailed Mr Harris an initial enquiry about the complaint. It set out details of the complaint and asked Mr Harris to respond to a number of questions relevant to the complaint. The letter included the information that a failure to respond to the letter without reasonable excuse would be treated very seriously by ACCA and could lead to disciplinary action against him for a failure to co-operate. A copy of the letter was sent by post. Mr Harris was required to respond by 7 February 2024. He failed to do so.
89. On 8 February 2024, the investigating officer wrote to Mr Harris by email and by post, attaching the letter of 23 January 2024, warning him that a continued lack of response could make him liable to disciplinary action. Mr Harris was told to respond by 23 February 2024 but he failed to do so.
90. On the same day, the investigating officer telephoned Mr Harris. There was no answer.
91. On 4 March 2024, the investigating officer wrote to Mr Harris, by email and by post, to tell him that an allegation under Complaints and Disciplinary Regulation 3(1) would be raised against him if she did not receive a response by 18 March 2024.

92. On the same day she telephoned Mr Harris. There was no answer except an automated message saying the phone was switched off and asking the caller to try later or send a text.
93. Mr Harris failed to respond to the letter of 4 March 2024.
94. On 19 March 2024, the investigating officer wrote to Mr Harris by email to confirm that an allegation under Complaints and Disciplinary Regulation 3(1) was being raised against him. On 20 March 2024 she posted a hard copy of her correspondence to him.
95. The Committee was satisfied that Mr Harris had failed to respond to ACCA's correspondence dated 23 January 2024, 8 February 2024 and 4 March 2024. It was satisfied that this correspondence had been sent to Mr Harris's registered postal address as requested by him. In failing to respond, Mr Harris had failed to cooperate with ACCA's investigation.
96. The Committee found allegations 1(a), (b) and (c) proved.

Allegation 2(a)

97. In respect of allegation 1, the Committee had found that, despite ACCA providing a number of reminders of his obligation to cooperate and warnings of potential consequences of his failure to do so, Mr Harris had failed to cooperate with ACCA and to respond to correspondence.
98. The need for members to engage and cooperate with their regulator was fundamental. A failure by members to do so meant that ACCA's ability to regulate its members in order to: ensure proper standards of conduct; protect the public, and to maintain its reputation was seriously compromised.
99. The Committee found that the failure of Mr Harris to cooperate with his regulator amounted to misconduct in that such failure brought discredit to himself, ACCA and the accountancy profession.

100. Therefore, the Committee found allegation 2(a) proved.

Allegation 2(b)

101. On the basis that this allegation was pleaded in the alternative to allegation 2(a), the Committee made no finding in respect of it.

SANCTION AND REASONS

102. Having reached this stage in the proceedings, the Committee listened carefully to the submissions made by Mr Halliday.

103. Mr Halliday reminded the Committee that, on 24 July 2023, ACCA had administratively removed Mr Harris from the register following his failure to make a continuing professional development return since 2020. As a consequence, this was not a case where the Committee would be required, or be in a position, to consider the imposition of a sanction in the normal way.

104. Instead, Mr Halliday indicated that, as a consequence of the scope and seriousness of the allegations arising out of, effectively, three separate sets of disciplinary proceedings, he wished to apply to the Committee for an order under CDR13(12) which provides:

“(12) In the case of former members, former affiliates and former registered students, that no application for readmission may be considered until the expiry of a specified period after the effective date of the order, which period may be no longer than 5 years.”

105. Mr Halliday submitted that, taking account of the seriousness of the allegations and the complete failure on the part of Mr Harris to engage with his regulator, it would be appropriate for the Committee to decide that Mr Harris should be prevented from applying for readmission to membership for the maximum period of five years.

106. In reaching its decision, the Committee decided that it would be appropriate and relevant to consider whether any mitigating or aggravating features existed which would assist it in reaching its decision.
107. In doing so, the Committee referred to ACCA's Guidance for Disciplinary Sanctions and bore in mind the principle of proportionality. It had listened to legal advice from the Legal Adviser which it accepted.
108. The Committee was mindful of the fact that its role was not to be punitive and that the purpose of any sanction was to protect members of the public, maintain public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance.
109. The Committee had no information regarding the personal circumstances of Mr Harris nor had it been provided with any testimonials or references as to Mr Harris's character. Indeed, there had been no engagement by Mr Harris in the course of the proceedings. The only contact with Mr Harris dated back to November 2022 when he made reference to certain health issues but he had not provided any further information regarding such issues nor had he provided any supportive evidence.
110. Whilst Mr Harris was under no obligation to attend the hearing, the fact that he had not engaged meant that there was no evidence before the Committee to suggest that Mr Harris had any insight into the seriousness of his conduct and he had not expressed any remorse. The Committee also noted the repetitive and serious nature of his conduct.
111. Mr Harris had failed to cooperate with his regulator, ACCA, in respect of three investigations of what were, on the face of it, serious complaints involving clients and fellow professionals. His complete lack of engagement in relation to the investigation of such matters represented conduct which was, in the Committee's judgement, fundamentally incompatible with being a member of ACCA. His lack of engagement and his failure to provide evidence of any insight or contrition for his lack of cooperation, led the Committee to conclude that,

currently, there was no guarantee that Mr Harris would behave in a manner expected of a member of ACCA.

112. The Committee concluded that the only appropriate, proportionate and sufficient decision it could take was to order that Mr Harris shall be prevented from making an application for readmission to membership until the expiry of five years from the effective date of this order.

113. The Committee also decided that, in accordance with CDR13(11), any application for readmission shall be referred to an Admissions and Licensing Committee.

COSTS AND REASONS

114. In respect of each case, the Committee had been provided with a simple costs schedule (page 1) and a detailed costs schedule (pages 1 and 2) relating to ACCA's claim for costs. The Committee had also considered ACCA's Guidance on costs.

115. The Committee concluded that ACCA was entitled to be awarded costs against Mr Harris. The total amount of costs for which ACCA applied was £12,736. The Committee did not consider that the claim was unreasonable but noted that the hearing had taken less time than estimated. Consequently, it was considered appropriate to reduce the amount of costs claimed in respect of the Case Presenter and Hearings Officer.

116. Mr Harris had not provided ACCA with any documentary evidence of his means. The Committee was satisfied that, in the correspondence sent to him, Mr Harris had been warned at the outset of the importance of providing details of his financial circumstances and of ACCA's intention to apply for costs.

117. In the absence of any information from Mr Harris, the Committee approached its assessment on the basis that he was able to pay any amount of costs awarded against him.

118. In all the circumstances, and in exercising its discretion, the Committee considered that it was reasonable and proportionate to award costs to ACCA in the reduced sum of £12,000.00.

EFFECTIVE DATE OF ORDER

119. The Committee decided that this order shall take effect at the expiry of the period allowed for an appeal in accordance with the Appeal Regulations.

Mr Andrew Gell
Chair
02 May 2025