

## CHARTERED ACCOUNTANTS



There are several professional bodies within the accountancy profession in the UK. These organisations are empowered to award the professional qualifications required in order to legally carry out audit work. The professional bodies for chartered accountants are:

- ✓ [Association of Chartered Certified Accountants \(ACCA\);](#)
- ✓ [Institute of Chartered Accountants in England and Wales \(ICAEW\);](#)
- ✓ [Chartered Institute of Public Finance and Accountancy \(CIPFA\);](#)
- ✓ [Chartered Accountants Ireland \(CAI\);](#)
- ✓ [Institute of Chartered Accountants of Scotland \(ICAS\);](#)
- ✓ [Chartered Institute of Management Accountants \(CIMA\);](#)

In addition to their responsibilities in relation to education, training and registration, these professional bodies operate disciplinary procedures to deal with professional conduct matters in relation to their members. Each organisation has their own set of guidelines and handbook procedures to follow in the event a member is convicted of a criminal offence. However, there are similarities in the procedures that must be followed. We have offered an overview of the position within this factsheet but recommend further investigation with your own regulator's guidance, links to which we have included.

### Declaration of spent convictions

[The Rehabilitation of Offenders Act 1974 \(Exceptions\) Order 1975](#) lists various professions which are exceptions to the rule that spent convictions need not be declared.

A conviction generally becomes 'spent' after 5 years, and would not normally need to be disclosed on any job application form.

However, chartered accountants and certified accountants are specified as an exempt role. Therefore, anyone who is a member or applying to be a member of the ACCA for example, **must** declare both spent and unspent convictions.

### Criminal convictions prior to joining the profession

The accounting professional bodies all share a similar test when there is a disclosure of a criminal conviction by a member. The bodies will assess whether a person is 'fit and proper' when examining the character and suitability of an applicant.

Overall, each organisation will take a robust approach to applicants who disclose an unspent criminal conviction, expecting members to act with the highest standards of integrity, both in and outside their professional lives.

Applicants generally do not need to declare spent criminal convictions or any road traffic offence which was dealt with by way of fixed penalty notice (eg. Speeding). However, this would not be applicable to drink/drug drive cases, failing to provide where the minimum penalty is a disqualification from driving.

Crimes of dishonesty or serious organised/financial crime will normally lead to a refusal of membership. For motoring offences, these will be decided on a case by case basis.

### ICAEW

When applying for membership, the person responsible for your training will need to confirm that you are a fit and proper person to be admitted.

Criteria considered include:

- ✓ Adherence to ICAEW's ethical standards of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour;
- ✓ Behaviour in your personal life (avoiding behaviour that is likely to bring discredit on yourself, ICAEW or the profession of accountancy).

A criminal record may cast doubt on an applicant's integrity or suitability and will be assessed on a case by case basis.

## ACCA

In assessing whether a candidate is 'fit and proper', a separate application form is required where a criminal conviction disclosure is made. This form is to assist the ACCA in assessing an applicant's eligibility. Documentary evidence is required relating to the conviction, the sentencing remarks made by the court and confirmation of any fine/community order that may have been imposed.

## Conviction during membership

The various organisations will require declaration of a criminal conviction if you are already a member of one of the professional bodies. There is no set guidance for each individual organisation in relation to motoring offences.

## ACCA

Pursuant to Bye-law 8 – a member will be subject to disciplinary action if he or she has been convicted of an offence which is discreditable to the ACCA or to the accountancy profession.

## ICAEW

ICAEW's full code and ethical guidelines are only accessible for those with registered memberships/students. It is anticipated that ICAEW would follow a similar process to other accounting bodies.

## CIMA

The membership to the institute may be terminated where there has been failure to disclose a relevant conviction.

A criminal conviction also falls within CIMA's definition of 'misconduct' which would trigger disciplinary proceedings.

## What do I do next?

We are always happy to discuss your case with you, we are specialists in defending drivers nationwide for all types of motoring offences. Call our team on **0800 1389 123** for some free initial advice.

## Outcomes

Where allegations are investigated and referred to a full professional conduct hearing, a decision will be made as to how to effectively resolve the investigation.

Where there is a case to be made for a sanction, these may range from (for example, as per the ACCA Disciplinary Procedures) an admonishment to a severe reprimand. One factor that the bodies will likely to take into account with a motoring conviction is whether the conviction would damage the public's trust and image of the accounting profession. The most serious sanction would be the exclusion from membership. However, there is no guidance to suggest that a motoring conviction will be an automatic exclusion, and that this will be decided on a case by case basis in accordance with the 'fit and proper' test.



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**24 hours  
7 days a week**

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