

## HEARING

### ADMISSIONS AND LICENSING COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

#### REASONS FOR DECISION

**In the matter of:** Mr Sinthujan Rajasegar

**Heard on:** Thursday, 29 August 2024

**Location:** Remotely via Microsoft Teams

**Committee:** Ms Wendy Yeadon (Chair),  
Ms Andrea White (Accountant),  
Ms Samantha Lipkowska (Lay)

**Legal Adviser:** Ms Giovanna Palmiero

**Persons present**

**and capacity:** Ms Michelle Terry - ACCA Case Presenter  
Miss Nicole Boateng - Hearings Officer  
Mr Sinthujan Rajasegar – Applicant

**Summary:** Application to the student register is granted

#### INTRODUCTION

1. The Admissions and Licensing Committee (“the Committee”) convened to hear the application by Mr Sinthujan Rajasegar (Mr Rajasegar). This is an application by Mr Rajasegar to be admitted to ACCA’s student register following disclosure of a criminal conviction.
2. Ms Michelle Terry (Ms Terry) presented the case on behalf of the ACCA.

3. Mr Rajasegar attended and was not represented.
4. The Committee had confirmed that it was not aware of any conflicts of interest in relation to the case.
5. In accordance with Regulation 9(1) of The Chartered Certified Accountants Membership Regulations 2014 (the Regulations), (Regulations 3, 8-16 The Chartered Certified Accountants Authorisation Regulation 2014) the hearing was conducted in public.
6. The hearing was conducted remotely via Microsoft Teams.
7. The Committee was provided with, and considered in advance, the following documents:
  - (i) A Memorandum & Agenda with pages numbered 1-2;
  - (ii) A Report & Hearing Bundle with pages numbered 1-67;
  - (ii) A Service Bundle numbered with pages numbered 1-17;

## **BACKGROUND**

8. On 11 January 2022 in East London Magistrates Court, Mr Rajasegar was found guilty and admitted to 'Driving a motor vehicle with excess alcohol,' which took place on 31 December 2021. He was disqualified from driving for 12 months and received a fine totalling £323.00 along with the associated costs of the proceedings.
9. On 14 January 2022, only 3 days after the disqualification, Mr Rajasegar drove a vehicle, which was involved in an accident after which he left the scene. Subsequently, on 15 January 2022 in Hatfield Magistrates Court, Mr Rajasegar was found guilty and admitted to the following offences;
  - (1) Driving a motor vehicle 'while disqualified from holding or obtaining a driving licence'

- (2) Using a motor vehicle in a public place 'when there was not in force in relation to that use such a policy of insurance or such a security in respect of third-party risks'
  - (3) Driving 'a mechanically propelled vehicle... owing to the presence of which on a road ... an accident occurred whereby damage was caused to property forming part of the land on which the road was situated or land adjacent to it, namely fencing, failed to stop'.
10. For the offence of driving whilst disqualified, Mr Rajasegar was imprisoned for 8 weeks and disqualified from holding or obtaining a licence for 24 months. As a result of the immediate custodial sentence imposed, the disqualification period was extended for 4 weeks in accordance with section 35A of the Road Traffic Act 1988. Similarly, for the offence of driving without insurance and failing to stop after an accident, Mr Rajasegar was imprisoned for 4 weeks concurrent, totalling 8 weeks overall.
11. In February 2023, Mr Rajasegar applied for admission to ACCA's student register, disclosing the aforementioned convictions. Mr Rajasegar provided ACCA with a copy of his Police National Computer (PNC) report detailing the relevant offences.
12. On 31 July 2023, ACCA wrote to Mr Rajasegar informing him that his application would be opposed '*on the basis that you are still subject to the Disqualification Order for 2 of the 4 disclosed offences, namely driving a motor vehicle with excess alcohol and driving whilst disqualified.*' Further, ACCA advised Mr Rajasegar that his '*application has been submitted prematurely and it is too early to assess whether you are suitable for admission to the student register until your driving disqualification has been discharged*'. Considering ACCA's position, Mr Rajasegar was given the option to withdraw or proceed with his application. Mr Rajasegar was advised that should he wish to proceed; his application would be referred to the Admissions and Licensing Committee for the Committee's consideration and decision.

13. In response to ACCA's correspondence, Mr Rajasegar decided to withdraw his application and reapply post expiry of his disqualification. Subsequently, the matter was closed.
14. In March 2024, Mr Rajasegar submitted a further application for admission to ACCA's student register, along with supporting documentation.

### **MR RAJASEGAR'S APPLICATION FOR ADMISSION TO THE STUDENT REGISTER**

15. Mr Rajasegar's application for admission to the Student Register consisted of an application form, personal character references and various correspondence with ACCA in which he set out why he wished to be admitted and how he demonstrated insight.
16. The Committee considered the written documentation submitted by Mr Rajasegar. In his application to be allowed on the student register, Mr Rajasegar explains the circumstances which led to his convictions:

*'...I drank a few beers before heading out to the restaurant with my friends. We were stopped...Unfortunately, I tested at 40 and was charged with driving under the influence.' After appearing in court, I was formally charged with driving under the influence and received a ban after pleading guilty. I was called back to work... to drop off some records... I foolishly and carelessly chose to drive my car rather than use another mode of transportation...On my way to work, in short, I lost control of the car and crashed... Upon exiting the vehicle, I discovered my phone damaged, leaving me unable to seek immediate assistance...I walked through the forest in search of farms, houses, or any signs of people for help. Eventually, I was located by air ambulance and search rescue teams, who took me into custody and spent the night in a cell'.*

17. Mr Rajasegar also confirms that he did 'plead guilty at the time' to all the offences. He explained that if he was faced with similar circumstances/events, he would not commit a similar offence(s) in the future, Mr Rajasegar states:

*'Since I experienced the repercussions of my mistakes and received the harshest penalty (being incarcerated) I can never see myself committing a similar offence or any other offence in the future. The threat of imprisonment is the main reason I will not ever find myself in a similar predicament. Being locked away from family, friends and risking my livelihood, as well as endangering others' lives through recklessness, is just one of the many reasons I would never commit any offences in the present or future...I also sincerely, hope to fulfil my goal of becoming a qualified chartered accountant, which is yet another important reason why I will not act carelessly in the future. My commitment to working in the accounting field for close to six years while also continuing my education demonstrates my tenacity and perseverance in working towards this goal. Therefore, if I were to commit any offence, it would undoubtably hinder my efforts to earn my ACCA certification as a qualified accountant, and I simply cannot and will not take that risk...'*

18. Further in his reflection, Mr Rajasegar explains his attitude towards his convictions at the time and now, stating *'...I couldn't stop reflecting on what I did and how things might have turned out differently had I chosen wisely. The consequences I had to deal with will always affect me for the rest of my life, and it is a constant reminder of always to be careful with the decisions I make. To put it plainly, my attitude prior to being accused of driving under the influence was indisputably careless. Looking back, I recognize how my heedless behaviour led to the unfortunate circumstances... I am more cautious in every area of my life, making sure to consider the potential effects on my career, my general well-being, and equally as important the well-being of others... Through this journey, I've learned the value of patience and deliberation, steering clear of impulsive decisions. Imprisonment has reshapes my perspective, instilling a profound appreciation for life's fragility and the importance of mindfulness in all endeavours.'*(sic)

19. When asked why he should be admitted to ACCA membership, Mr Rajasegar states:

*'...I believe I should be admitted as an ACCA registered student as the convictions I received does not pertain to financial misconduct, fraud, theft, or violent offenses [sic]. However, this does not diminish the gravity of my mistakes or convictions. I am deeply aware of the dangers of drink driving and*

*the serious risks it poses... I want to become a chartered accountant to better my family's life and mine by providing for them...I want to be a mentor...I already enjoy helping more junior members within work, as teaching is truly one of my passions...Finally my desire to study and train with ACCA is a result of my ongoing commitment and interest in this industry...'*

20. Mr Rajasegar is currently employed by Company A as a Semi-Senior Accountant. He has been in their employment since July 2022.
21. A Senior Director together with an Operations Director at Company A, have provided an employment reference in full support of Mr Rajasegar's application. They confirm that *'during the interview process Sindu made myself aware of his motoring conviction[s]...'* and describes Mr Rajasegar as *a valued team member.*" The Senior Director expressed Company A's support for Mr Rajasegar and their hopes that Mr Rajasegar *'can join his colleagues studying through ACCA shortly'*.
22. Further in support of his application, Mr Rajasegar's partner, has provided a reference. His partner comments on Mr Rajasegar's dedication and work ethic and states *'He consistently demonstrates a genuine interest in learning and possess a natural curiosity that fuels his academic pursuits.'* (sic)
23. On 28 June 2024, ACCA wrote to Mr Rajasegar informing him that *'Under ACCA's procedures, your application will be referred to the Admissions and Licensing Committee. It will be for the Committee to consider, in accordance with Membership Regulation 9 (MR9), whether you should be admitted. Under Membership Regulation 9, it shall be for you to satisfy the Committee that you are eligible to be admitted. In this regard the Committee will need to be satisfied as to your general character and suitability...'*
24. In addition to the written application, Mr Rajasegar addressed the Committee at the hearing. He referred to his written submissions in support of his application, but also stated in reviewing those documents it dawned on him, that his application came across as somewhat *"selfish"* in that it focused on his career progress. He had not thought about the broader implications of his behaviour on the regulator and on the profession. He understood that if he had been an accredited ACCA member, and committed the criminal offences,

that the impact of his convictions on the reputation of the profession would have been serious. He appreciated that ACCA has a duty to maintain the trust and reputation of the public, and his behaviour should not be a risk to its reputation.

25. Mr Rajasegar further stated that the impact of the conviction to his life had led to important changes. The conviction has been a major motivation to his personal life and he now has a stable personal life, where he intends to create a healthy family environment.
26. The Committee asked Mr Rajasegar to explain how he would apply due professional care and the high professional standards expected of an accountant in his day-to-day life both in and outside of work. Mr Rajasegar stated that he was still a member of the Association of Accounting Technicians (AAT) despite his convictions and had completed their ethics module. He appreciated that in a work environment, once trust has been lost in the community and in work, it is lost forever. In relation to his private life, he stated that his family had instilled in him to always be a good person. He went on to say that his character is now over considerate, after what happened and thinks about the consequences of his actions. His stable family environment has helped him over the last five years. He admitted that he was careless and reckless in his actions, which led to the drink driving conviction but confirmed that he was only just over the legal limit. He confirmed that his careless actions had a big impact and was well aware of the impact of the drink driving and could have had much more serious consequences. He has learnt from his previous careless behaviour and that the little careless decisions can lead to big consequences.
27. The Committee asked Mr Rajasegar about his current employment. He stated that he was employed at an accounting practice at the time of the conviction, who gave him huge support during the criminal proceedings but due to the driving ban he had to move to another firm which did not require him to drive. He stated that whilst his current employer is not a traditional accountancy practice, he is part of the business management department employed as a semi senior accountant, a role which he finds satisfying and would like to build upon.

28. Ms Terry on behalf of ACCA, asked Mr Rajasegar, how he could demonstrate insight into his actions, as the conviction was only two years ago. He confirmed that he is now 27 but was 25 at the time of the offence. The question was re-phrased by Ms Terry, by asking if he were to find himself in a stressful position when dealing with client issues, how would he deal with that differently now. Reference was made to Mr Rajasegar fleeing from the scene of the car accident. Mr Rajasegar confirmed that he had left the scene because he did not have any way of contacting others and needed to get help. He confirmed that he should have waited rather than go and get help. He stated that he now would take a step back and ask for time to reflect and would write things down and think about things and break it down.

### **ACCA's SUBMISSIONS**

29. Ms Terry on behalf of ACCA submitted that its stance on Mr Rajasegar's application was neutral, and that it was for the Committee to determine whether Mr Rajasegar was a suitable candidate and a fit and proper person to be admitted to the student register.
30. Mr Rajasegar was convicted of 4 driving related offences in 2022 and his punishment, aggravated by a violation of the initial disqualification order imposed, resulted in his subsequent incarceration. The offending behaviour occurred over 2 years ago. Mr Rajasegar was disqualified from holding or obtaining a driving licence for 24 months. He was discharged from the disqualification in January 2024.
31. In circumstances where serious offences are concerned, the protection of the public, maintaining public confidence in the profession and maintaining high standards of behaviour are factors of considerable importance when dealing with members and future members of a profession.
32. ACCA acknowledges that Mr Rajasegar has served his sentence and note that in considering the disclosed convictions, it is not the Committee's role to further punish members/future members. Rather it is to ensure that good standing in the profession is earned if the reputation of the profession is to be maintained.



33. The need to protect and maintain the reputation of the profession and uphold standards are the overriding objectives involving admission/readmission cases where eligibility is called into question. In the words of the then Master of the Rolls Sir Thomas Bingham, and as cited in *Bolton v Law Society* [1994] 1 WLR 512, 519, *“the reputation of the profession is more important than the fortunes of the member. Membership of a profession brings many benefits, but that is a part of the price.”* If allowing an individual to join or return to a professional register can undermine the public’s trust in the profession, admission/readmission is unlikely in those circumstances.
34. ACCA further acknowledges that since Mr Rajasegar has completed his prison sentence, he has continued to be employed and has demonstrated a commitment to furthering his education and career aspirations. He is supported by his employers in advancing a career and his studies in the accountancy profession. Mr Rajasegar has provided detailed reflections on his criminal behaviour in the application itself and has provided positive references which attest to his rehabilitation and commitment to reformed behaviours in the future.
35. Ms Terry pointed out the aggravating features of the convictions. The driving disqualification only lapsed in January 2024; Mr Rajasegar committed a further offence three days after receiving his driving disqualification knowing he was disqualified; He was involved in a road traffic accident after which he left the scene.
36. Ms Terry also pointed out the mitigating features of the circumstance. Mr Rajasegar had pleaded guilty at the first opportunity to the criminal offences. He had served his sentence and had disclosed those convictions to his employers, and in his application to ACCA. He has maintained employment throughout and is deemed to be a valuable member of the workplace.
37. The Admissions and Licensing Committee is asked to consider the application and make an assessment as to whether Mr Rajasegar is of good character and suitable to be admitted as a student member of ACCA. In doing so, the Committee are asked to further consider risk to the public, the standards, reputation and integrity of the profession.

## **DECISION AND REASONS**

38. The Committee accepted the advice of the Legal Adviser. The Committee reminded itself that the burden of establishing that Mr Rajasegar meets the eligibility requirements for student membership is on Mr Rajasegar.
39. The key Regulations relating to this application are Regulations 9 and 14 of The Chartered Certified Accountants Membership Regulations 2014 (amended 1 January 2023). Further, Membership Regulation 7 sets out the eligibility requirements for Membership, requiring the applicant to satisfy a Committee as to their general character and suitability. Regulation 9 provides that the applicant must satisfy the Committee that [he] is eligible in accordance with these regulations to become a registered student.
40. The Committee also referred to the Guidance for Admissions and Licensing Committee hearings (published 1 January 2021) and the Guidance for Regulatory Orders (updated February 2013) which advises the Committee to consider the underlying facts and surrounding circumstances of the conviction which led to his application, changes that have taken place since the conviction was committed and evidence of Mr Rajasegar's understanding and appreciation of past acts and any genuine expression of regret. It also guided the Committee to take into account various factors when considering the application and to consider references including professional references.
41. The Committee took into account Mr Rajasegar's written and oral submissions and the submissions on behalf of ACCA by Ms Terry.
42. The Committee commenced with the consideration of the eligibility of admission and Mr Rajasegar's general character and suitability.
43. The Committee were clearly concerned about the serious nature of the convictions which had led to the hearing. The Committee were, however, mindful that Mr Rajasegar had disclosed those convictions to his employers, had maintained employment throughout, and accepted the impact of those convictions upon his professional and personal life.

44. Mr Rajasegar has shown insight and remorse to his actions. This was clear from his confirmation of the explanation as to his understanding on the impact of his behaviour to the regulator's reputation and public trust in the profession. His study of professional ethics had enhanced this view.
45. The Committee then asked itself, what was the risk of Mr Rajasegar behaving in such a manner again, and how it could ensure that Mr Rajasegar's behaviour would be different in future. It was clear that the criminal proceedings had been a salutary experience. Mr Rajasegar's reflections demonstrate his understanding of the impact of his behaviour and the risk to the public. He has been extremely honest with the regulator and his employers. He has a stable personal life and has had time to reflect on his actions. He has demonstrated remorse and insight and shown deep regret for his previous actions. He recognises that his actions were reckless and would stop and think in future about the impact of his actions upon others.
46. The Committee considered it highly significant there were a number of appropriate professional character references, who are aware of the conviction, to support its assessment of his character and suitability.
47. The Committee concluded Mr Rajasegar had discharged the burden upon him to meet the eligibility requirements and in particular, that he had shown that he had the "general character and suitability" to be admitted as a student member of ACCA, and that Mr Rajasegar was a fit and proper person for admission.
48. For these reasons, Mr Rajasegar's application for student membership is allowed.

**Ms Wendy Yeadon**  
**Chair**  
**29 August 2024**