Think Ahead ACCA

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Mr Dawkins Brown**
Heard on:	**Friday, 05 September 2025**
Location:	**Remotely via Microsoft Teams.**
Committee:	**Mr Tom Hayhoe (Chair)** **Mr Ryan Moore (Accountant)** **Mr Colin Childs (Lay)**
Legal Adviser:	**Mr David Marshall**
Persons present and Capacity:	**Dr Lucie Danti (ACCA Case Presenter)** **Miss Sofia Tumburi (Hearings Officer)**
Summary:	**Excluded from ACCA membership with immediate effect**
Costs:	**£10,000**

ACCA
+44 (0)20 7059 5000
info@accaglobal.com
www.accaglobal.com
The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

1. The Committee heard an allegation of misconduct against Mr Brown. Dr Danti appeared for ACCA. Mr Brown was not present and not represented.

2. The Committee had a main bundle of papers containing 122 pages and a Service Bundle containing 21 pages.

PROCEEDING IN ABSENCE

3. The Committee was satisfied that Mr Brown had been served with the documents required by regulation 10(7) of The Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 in accordance with regulation 22. The required documents were contained in the papers before the Committee. There was evidence that they were sent by email on 07 August 2025 to an email address notified by Mr Brown to ACCA as an address for all correspondence. That was 29 days ago.

4. On 01 and 04 September 2025 emails were sent to Mr Brown asking if he would be attending. There was no reply. None of the emails had bounced back and the Committee concluded that Mr Brown was aware of these proceedings but had decided not to take part. The Committee determined to proceed in Mr Brown's absence.

ALLEGATION(S)/BRIEF BACKGROUND

5. Mr Brown had been a Member of ACCA since 15 October 1998 and a Fellow since 15 October 2003. He lived and practised in Jamaica.

SCHEDULE OF ALLEGATIONS

Mr Dawkins Brown who is and was at all material times an ACCA member:

1. Is liable to disciplinary action by virtue of a disciplinary finding against him made on or about 19 March 2020 by the Public Accountancy Board (PAB), a professional or regulatory body, pursuant to bye-law 8(a)(vi).

DECISION ON FACTS/ALLEGATION(S) AND REASONS

6. Bye-law 8(a)(vi) provides that a member is liable to disciplinary action if 'he... has been disciplined by another professional or regulatory body'. The Committee saw a determination by the Public Accountancy Board of Jamaica ('PAB') made on 18 March 2020. Its decision was that Mr Brown be 'removed from the Register of Public Accountants'.

7. Mr Brown had appealed to the Court of Appeal of Jamaica against this order in 2020. Initially he sought a stay of execution of the order of the PAB. That was refused, partly on the grounds that the order had already been implemented. The Court of Appeal referred to a 'general notice published in the Jamaica Gazette on 14 April 2020 which is prima facie evidence in the court of the fact that such an order has been given legal effect'.

8. The hearing of the substantive appeal commenced on 15 April 2021. Mr Brown was represented by Counsel. Submissions continued over 4 days in 2021, but the final decision was not announced until 14 March 2025. The decision was that 'the order of the Public Accountancy Board, made on 18 March 2020, is affirmed.' Following that decision the matter was referred to the Assessor who referred it to this Committee for hearing.

9. At an early stage in the investigation, for example in his letter dated 07 August 2020, Mr Brown had made submissions disputing the findings of the PAB. He emphasised that an appeal was pending. However, following the dismissal of the appeal, no further submissions have been made.

10. In the judgment of the Court of Appeal, the status of the PAB was set out:

[4] The PAB is a statutory body established under section 3 of the PAA [the Public Accountancy Act of Jamaica]. The mandate of the PAB includes promoting proper professional standards for registered public accountants in Jamaica. In keeping with its mandate, the PAB is empowered to pursue disciplinary actions against registered public accountants for alleged breaches of the PAA. If a breach is proven, among the sanctions the PAB may impose, are removal from the register and disqualification from practice.

11. On the basis of the documentary evidence and the submissions of Dr Danti, the Committee was satisfied that the PAB was a professional or regulatory body and that it had disciplined Mr Brown. Accordingly, Mr Brown was liable to disciplinary action.

SANCTION(S) AND REASONS

12. The Committee considered what sanction, if any, to impose in the light of its findings, having regard to ACCA's Guidance for Disciplinary Sanctions.

13. The Committee accepted the factual findings of the PAB which had been arrived at following a hearing extending over three days at which Mr Brown was present and/or represented. The Committee bore in mind that it was not bound by the PAB's decision on sanction.

14. The Committee first sought to identify mitigating and aggravating factors. In mitigation, ACCA was not aware of any previous disciplinary findings against Mr Brown, who had been registered with ACCA for about 27 years. There were no other mitigating factors.

15. The Committee considered the question of insight. Having failed to communicate with ACCA about this hearing, Mr Brown had not been able to demonstrate any insight at all. Similarly, he had not been able to demonstrate any remorse or remedial action.

16. There were significant aggravating factors, apart from the complete lack of any insight or remorse. The findings of the PAB showed that Mr Brown's actions had caused significant harm and had an adverse impact on his clients and others. The findings referred to 'severe and protracted difficulties' such as penalties and interest charged as a result of failure to pay tax on time. Mr Brown had failed to follow his client's instructions, to transfer the Founder's Share and step down as a director as he had promised to do, and had failed to behave with integrity. His misconduct had amounted to a pattern of misconduct extending over a substantial period.

17. The Committee was quite satisfied that a sanction was required in this case. It considered the available sanctions in order of seriousness. It took into account that the guidance for disciplinary sanctions put both 'disciplined by another

professional body' and 'failing to act with integrity' into the 'very serious' category, even before taking into account the aggravating factors in this case.

18. The Committee first considered the sanctions of admonishment and then reprimand, but the guidance made it clear that these were not sufficient. For a reprimand, the guidance states 'This sanction would usually be applied in situations where the conduct is of a minor nature and there appears to be no continuing risk to the public'. The matters found by the PAB could not be described as a minor matter. There was significant risk to the public in allowing an accountant, such as the PAB had found Mr Brown to be, to remain on the register.

19. The Committee next considered the sanction of severe reprimand. The guidance states that this sanction would usually be applied in situations where the conduct is of a serious nature but there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public, and there is evidence of the individual's understanding and appreciation of the conduct found proved. None of those elements was present in this case. The Committee went through the list of suggested factors in the guidance. Apart from previous good character, hardly any of the factors supporting a severe reprimand was present. A severe reprimand would not be sufficient to mark the seriousness of the underlying misconduct in this case. It would not be sufficient to protect the public from an accountant who had seriously abused his position, even if combined with a substantial fine.

20. The Committee considered that the findings which led to his being removed from the PAB register meant that Mr Brown's conduct was fundamentally incompatible with remaining as a Member of ACCA. The Committee concluded that the minimum sanction it could impose was exclusion.

21. A member who has been removed can normally apply to be re-admitted after one year. The Committee considered whether to extend this period but decided that it was not necessary. If Mr Brown were to apply for readmission, his application would be carefully scrutinised by the Admissions and Licensing Committee, probably at a hearing. He would only be admitted if that Committee concluded that he had fully rehabilitated himself.

COSTS AND REASONS

22. Dr Danti applied for costs totalling £12,815.50 as set out in the costs schedules provided.

23. The Committee was satisfied that the proceedings had been properly brought and that ACCA was entitled in principle to its costs. The Committee had two areas of concern about the level of costs. The first, which was acknowledged by Dr Danti, was that the hearing costs for today would be less than estimated.

24. The second was that the costs overall seemed surprisingly high for what, in principle, should have been a simple case for ACCA to run. ACCA did not have to investigate the underlying facts of the case. It was entitled to rely on the determination of the PAB. The Committee considered that the reason the costs incurred were so high was probably related to the fact that the case had to be put on hold pending the outcome of Mr Brown's appeal. That appeal took four years during which ACCA had to monitor what, if any, progress had been made. In addition, there may have been changes in staff who had to familiarise themselves with the case. There was nothing to show that Mr Brown bore any responsibility for the Court of Appeal's delay. The Committee considered that he should not have to pay any additional costs incurred by it. The Committee had to take a broad-brush approach on both issues. It reduced the amount that Mr Brown should pay to £10,000.

25. Mr Brown had not submitted a statement of financial position, despite reminders. The Committee had no information about Mr Brown's ability to pay costs of £10,000. It therefore made no reduction to the costs on the basis of Mr Brown's ability to pay.

26. The Committee awarded costs of £10,000.

EFFECTIVE DATE OF ORDER

27. Mr Brown was currently a Fellow of ACCA, albeit subject to an Interim Suspension Order. That order had to be rescinded now, so he would be unrestricted pending the conclusion of any appeal process. As a Fellow he would be someone who could command respect and trust from potential clients or employers. Given the findings against him, that status was not merited. He

posed a risk to the public. The Committee determined that its order to exclude him from membership should take effect immediately.

INTERIM ORDER

28. Under Regulation 12(5)(b) the Committee was required to rescind the existing Interim Order.

ORDER

29. The Committee ordered as follows:

    (a) Mr Dawkins Brown shall be excluded from membership of ACCA with immediate effect.

    (b) Mr Dawkins Brown shall pay a contribution to ACCA's costs assessed at £10,000.

    (c) The current Interim Order against Mr Dawkins Brown is rescinded.

Mr Tom Hayhoe
Chair
05 September 2025