

THE CHARTERED INSTITUTE OF TAXATION

-v-

MRS JOANNA CATHERINE WEBB CTA

(Member No: 109970)

Introduction

1. The Disciplinary Tribunal sat on Friday 23 June 2017 at Artillery House, 11-19 Artillery Row, London SW1 to hear charges brought against Mrs Webb.
2. The Tribunal was chaired by Mr Peter Cadman sitting with Ms Marjorie Kostick and Ms Sarah Brown. The Presenter was Mr Alex Mills, Counsel. The Clerk to the Tribunal was Mr Nigel Bremner. Mrs Webb was not present and was not represented.

Absence of the Defendant

3. The Tribunal was shown that notice of these proceedings had been served on the Defendant by recorded delivery by letters of 12th May, 19th May and 22nd May 2017. The Tribunal was shown proof of posting.
4. The Presenter also provided the Tribunal with an exchange of emails on Thursday 22 June 2017 in which the Defendant stated "*I had intended to attend the Tribunal*

hearing tomorrow, however I am now unable to attend happy for the hearing to take place in my absence”.

5. The Presenter applied for the proceedings to continue in the absence of the Defendant.
6. The Tribunal considered this matter carefully and concluded that the public interest in the expeditious hearing of disciplinary matters outweighed any possible interest in the Defendant attending. There was nothing before the Tribunal to suggest that an adjournment would result in the attendance of the Defendant. Indeed the Defendant had not made any such application and had positively stated that she was happy for the hearing to take place in her absence. The Tribunal therefore decided to proceed in the absence of the Defendant. The Tribunal found that the proceedings had been properly served on the Defendant.

The Charges

7. The Defendant was charged as follows:

Charge 1 (Non-compliance with the TDB)

In breach of Rule 2.9.2 of the PRPG 2011 between 3 June 2016 and 24 October 2016 on one or more occasion the Defendant failed to respond to correspondence from the TDB without delay.

In this regard, reference will be made to:

- (a) A copy of a letter sent by Mr Douglas, Executive Director of the TDB, to Mrs Webb on 3 June 2016;
- (b) A copy of a letter sent by Mr Douglas to Mrs Webb on 8 July 2016, a proof of posting by registered post-dated 9 July 2016, and a copy of an extract from a registered post tracking service dated 11 July 2016;
- (c) A copy of a note by Mr Douglas recording the making of a call to a phone number attributed to Mrs Webb on 8 July 2016;

- (d) A copy of an email from Mr M to Mr Douglas dated 9 July 2016, and annotations on the copy of the email by Mr Douglas recording the making of a call on 11 July 2016, 21 July 2016, and 5 August 2016 to a mobile phone number attributed to Mrs Webb.
- (e) A copy of an extract from the membership register in relation to Mrs Webb as of 21 July 2016, 5 August 2016, and 6 August 2016;
- (f) A copy of an email sent by Mr Douglas on 5 August 2016 to an email address attributed to Mrs Webb, a copy of a proof of posting dated 6 August 2016, and a copy of an extract from a registered post tracking service dated 8 August 2016, printed 16 August 2016;
- (g) A copy of correspondence from Mr M to the TDB dated (i) 27 April 2016 (ii) 27 June 2016 (iii) 11 July 2016 and any enclosures thereto;
- (h) A copy of documentation obtained from Companies House in relation to Arnold Webb Accounting Ltd and the appointments of Mrs Webb.

Charge 2 (Failure to notify the regulatory action by another professional body)

In breach of Rule 2.10.1 of the PRPG 2011 Mrs Webb failed to inform the CIOT that she had been notified of regulatory action begun against her by another professional body of which she was a member, namely the Institute of Financial Accountants.

In this regard reference will be made to:

- (a) A copy of the Decision Notice and Statement of Reasons dated 13 March 2017 in relation to the case of The Institute of Financial Accountants and Mrs Joanna Webb, such copy signed for and on behalf of the Disciplinary Committee of the Institute of Financial Accountants on 17 March 2017.
- (b) A copy of a letter sent by the Clerk to Mrs Webb dated 12 May 2017.

Charge 3 (Discreditable and disreputable conduct)

On 13 March 2017 Mrs Webb was found guilty of professional misconduct by a Disciplinary Committee of the Institute of Financial Accountants and expelled from the membership of that body.

As a result of the fact of her being found guilty of professional misconduct and being expelled from the body and/or as a result of the circumstances of her being found guilty of professional misconduct and expelled from that body set out in paragraphs 32-47 and 51-2 of the decision of the Disciplinary Committee of the Institute of Financial Accountants dated 13 March 2017, Mrs Webb breached:

- (a) Rule 1.7 of the PRPG 2011 in that she brought the CIOT into disrepute (rule 1.7); and/or
- (b) Rule 2.1 and 2.6.2 of the PRPG 2011 in that she performed her professional work and/or conducted her practice improperly, inefficiently, negligently or incompletely to such an extent or on such number of occasions as to be likely to bring discredit to himself, to the CIOT, or to the members or any part of the membership or to the tax profession (rule 2.1 and 2.6.2).

In this regard, reference will be made to:

- (a) A copy of a Decision Notice and Statement of Reasons dated 13 March 2017 in relation to the case of The Institute of Financial Accountants and Mrs Joanna Webb, such copy signed for and on behalf of the Disciplinary Committee of the Institute of Financial Accountants on 17 March 2017.

8. During the course of the hearing the Case Presenter withdrew all reference to the matters asserted at paragraph (b) of charge 3 above.

The Hearing

9. The Case Presenter drew the attention of the Tribunal to the matters supporting the charges. The Case Presenter stated that these were serious allegations against the Defendant.

Findings

10. The Tribunal concluded that all three charges were proved subject to the withdrawal of allegation 3(b), indeed all allegations had been admitted in correspondence by the Defendant by email sent on 22 June 2012.
11. For the avoidance of doubt the Tribunal found allegation 3 proved in the following particulars:

On 13 March 2017 Mrs Webb was found guilty of professional misconduct by a Disciplinary Committee of the Institute of Financial Accountants and expelled from the membership of that body.

As a result of the fact of her being found guilty of professional misconduct and being expelled from the body and as a result of the circumstances of her being found guilty of professional misconduct and expelled from that body set out in paragraphs 32-47 and 51-2 of the decision of the Disciplinary Committee of the Institute of Financial Accountants dated 13 March 2017, Mrs Webb breached:

- (a) Rule 1.7 of the PRPG 2011 in that she brought the CIOT into disrepute (rule 1.7).

Sanction

12. The Tribunal determined that the only appropriate sanction for such a course of conduct was expulsion. The Defendant must have been aware of the IFA investigation from at least November 2016. There was a clear obligation on her to inform the CIOT of this regulatory action and she failed to do so. That regulatory action itself was from a complaint lodged by her client arising from a professional

relationship and complaints within that professional relationship. Thereafter the matter was considered by the IFA who expelled her from the organisation. That was not binding on this Tribunal. However, the fact of expulsion of Mrs Webb from IFA brought CIOT into disrepute as did the circumstances giving rise to that expulsion.

13. Mrs Webb's client also complained to The Taxation Disciplinary Board, which wrote to Mrs Webb on 3 June 2016 and she failed to reply to that letter and to further correspondence. The first communication from her was the email communication the day before the hearing. The Taxation Disciplinary Board cannot fulfil its role if members do not fulfil their primary obligation to respond to correspondence from the Taxation Disciplinary Board without delay.

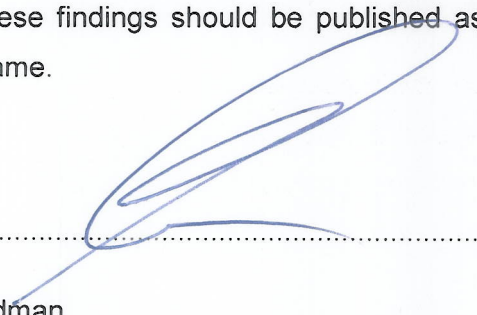
14. The charges show a persistent course of conduct by Mrs Webb which is unfortunately consistent with a failure to fulfil both her professional and regulatory obligations. In the circumstances expulsion is the only appropriate sanction.

Costs

15. The Tribunal also ordered that the costs in these proceedings in the sum of £6,080.24 be paid by the Defendant.

Publication

16. The Tribunal also ordered that, in accordance with Regulations 28.1, this order and these findings should be published as soon as practical referring to Mrs Webb by name.



Peter Cadman
Chairman

Dated this 23rd day June 2017