

01 May 2019

Disciplinary Committee ordered a severe reprimand*

On Tuesday, 23 May 2019 the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Mojeed Ajibola Lemo, of Erith, Kent, United Kingdom:

Allegation 1

- (a) In respect of any or all tax years, 2010/2011, 2011/2012, 2012/2013 and 2013/2014 Mr Mojeed Ajibola Lemo, a practising ACCA member, submitted understatements of his liability to tax to HMRC.
- (b) In respect of any or all tax years 2010/2011, 2011/2012, 2012/2013, 2013/2014, 2014/2015 and 2015/2016 Mr Mojeed Ajibola Lemo, a practising ACCA member, submitted understatements of his employer's liability to PAYE and NIC to HMRC.
- (c) Mr Mojeed Ajibola Lemo, a practising ACCA member, failed to bring promptly to the attention of ACCA that he may have become liable to disciplinary action by reason of having agreed with HMRC on or about 1 July 2017 that he had understated liability to tax, PAYE and NIC to HMRC, as referred to in paragraphs 1 (a) and 1 (b) above contrary to bye-law 10(b).
- (d) Mr Mojeed Ajibola Lemo's conduct in respect of 1(a) and/or 1(b) was:

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- (i) Contrary to Section 130.1(b) of the Fundamental Principle of Professional Competence and Due Care (as applicable from 2011 to 2017);
 - (ii) Contrary to Section 150.1 of the Fundamental Principle of Professional Behaviour (as applicable from 2011 to 2017)
- (e) By reason of his conduct Mr Mojeed Ajibola Lemo is:
- (i) Guilty of misconduct in respect of any or all of the matters set out at 1(a), 1(b), 1(c) and/or 1(d), pursuant to bye-law 8(a)(i); or
 - (ii) Liable to disciplinary action in respect of any or all of the matters set out at 1(a), 1(b), 1(c) and/or 1(d)(i) and/or 1(d)(ii), pursuant to bye-law 8(a)(iii).

The Disciplinary Committee ordered that Mr Mojeed Ajibola Lemo receive a severe reprimand and to pay costs to ACCA in the sum of £7,500.

Please note that this may be the subject of an appeal.

ACCA's regulations require ACCA to publish the Committee's findings and orders by way of a news release, as soon as practicable.

** An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in the Appeal Regulations unless the Committee directs that the order should have immediate effect*

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About ACCA

ACCA (the Association of Chartered Certified Accountants) is the global body for professional accountants, offering business-relevant, first-choice qualifications to people of application, ability and ambition around the world who seek a rewarding career in accountancy, finance and management.

ACCA supports its **208,000** members and **503,000** students in **179** countries, helping them to develop successful careers in accounting and business, with the skills required by employers. ACCA works through a network of **104** offices and centres and more than **7,300** Approved Employers worldwide, who provide high standards of employee learning and development. Through its public interest remit, ACCA promotes appropriate regulation of accounting and conducts relevant research to ensure accountancy continues to grow in reputation and influence.

ACCA has introduced major innovations to its flagship qualification to ensure its members and future members continue to be the most valued, up to date and sought-after accountancy professionals globally.

Founded in 1904, ACCA has consistently held unique core values: opportunity, diversity, innovation, integrity and accountability. More information is here: www.accaglobal.com