



Think Ahead

# News release

27 August 2019

## Disciplinary Committee ordered Severe Reprimand\*

On 21 August 2019, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Neil Andrew Lukins, of Hinton St.George, United Kingdom:

### Allegation 1

- (a) On or around the dates set out in Schedule A, Mr Neil Andrew Lukins, an ACCA member, submitted a practising certificate application or renewal stating that he had in place a continuity agreement when, in fact, he did not;
- (b) Mr Neil Andrew Lukins conduct in respect of 1(a) was:
  - (i) Dishonest, in that he knew the information he was providing to ACCA was false or in the alternative;
  - (ii) Contrary to the Fundamental Principle of Integrity Section 110.2 (as applicable from 2013 to 2018) in that he believed the practising certificate application or renewal contained a materially false or misleading statement or statements or information furnished recklessly;

### Allegation 2

Between 1 September 2013 and 31 December 2017 Mr Neil Andrew Lukins, an ACCA member, failed to enter into a written agreement with another individual or firm making provision for the continuity of his practice in the event of his death or incapacity, contrary to Global Practising Regulations 11(1)(a) (as applicable from 2013 to 2017)

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### **Allegation 3**

Mr Neil Andrew Lukins, an ACCA member, failed to provide all or any of his clients with engagement letters before or soon as practicable after the engagements commenced, contrary to paragraph 5 of section B9 of ACCA's Code of Ethics and Conduct (as applicable from 2013 to 2018)

### **Allegation 4**

- (b) Between 1 September 2013 and 1 October 2018 Mr Neil Andrew Lukins, an ACCA member, failed to verify the identity of any or all his clients by reliable and independent means, contrary to B2.9 of ACCA's Code of Ethics and Conduct (as applicable from 2013 to 2018)
- (d) Between 1 September 2013 and 1 October 2018 Mr Neil Andrew Lukins, an ACCA member, failed to retain client identification records, relating to any or all of his clients for 5 years after the end of the client relationship contrary to B2.17 of ACCA's Code of Ethics and Conduct (as applicable from 2013 to 2018)
- (e) Mr Neil Andrew Lukins conduct in respect of any or all of 4(a), 4(b), 4(c) or 4(d) was further contrary to Section 150.1 of the Fundamental Principle of Behavior (as applicable from 2013 to 2018) in that he failed to comply with the requirements of the Money Laundering Regulations then in force.

### **Allegation 5**

- (a) By reason of his conduct Mr Neil Andrew Lukins is:
  - (i) Guilty of misconduct in respect of Allegation 1 pursuant to bye-law 8(a)(i)
  - (ii) Liable to disciplinary action in respect of the matters set out in allegations 2-4, pursuant to bye-law 8(a)(iii).

The Disciplinary Committee ordered that Mr Neil Andrew Lukins be Severely Reprimanded and to pay costs to ACCA in the sum of £7,390.

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*

**- ends -**

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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 **219,000** members and **527,000** students (including affiliates) 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 **110** offices and centres and **7,571** Approved Employers worldwide, and **328** approved learning providers who provide high standards of 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](http://www.accaglobal.com)