



Think Ahead

News release

31 July 2019

Member severely reprimanded*

On 25 July 2019, the Consent Orders Committee of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member, Mr Christopher Kiely from Listowel, County Kerry, Republic of Ireland.

Allegation 1

Mr Christopher Kiely signed all of the audit reports set out in Schedule 1 on the basis that the audits were conducted in accordance with the International Standards on Auditing when in fact they were not.

Allegation 2

Mr Christopher Kiely breached Regulation 16(1)(a) of the Global Practising Regulations 2.2 (Annex 2) in that he signed all of the audit reports set out in Schedule 1 without complying with one or more of the ISA standards set out in Schedule 2.

Allegation 3

Mr Christopher Kiely breached Regulation 16(2) of the Global Practising Regulations 2.2 (Annex 2) in that he made a report in respect of year ended 31 December 2015 regarding Client A to Law Society of Ireland which did not comply with their requirements or adhere to their guidance for the preparation and presentation of its reports

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Allegation 4

Mr Christopher Kiely failed to produce for inspection the audit files in respect of any of the audit reports set out in Schedule 3.

Mr Christopher Kiely is guilty of misconduct pursuant to bye-law 8(a)(i) in respect of allegations 1, 2, 3 and 4 above.

The Consent Orders Committee ordered that Mr Kiely be given a severe reprimand, and pay costs to ACCA in the sum £2,500.00.

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

- 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