

04 November 2019

Disciplinary Committee ordered Several Reprimand*

On 23 October 2019, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Aleksandra Borkowska, of Slough, Berkshire, United Kingdom.

Allegation 1

It is alleged that Miss Aleksandra Borkowska:

- (a) On 19 April 2016, sent an email to Colleague A confirming that she had passed the two exams as set out in Schedule 1 when, in fact, she had not.
- (b) Between 19 May 2016 and 6 October 2017, registered her training supervisor as '[REDACTED]', 'male', 'date of birth [REDACTED]' and primary email address as [REDACTED].
- (c) Miss Aleksandra Borkowska's conduct was:
 - (i) Dishonest, in that she presented information which was false with the intention of misleading the recipient (in respect of 1(a) above);
 - (ii) Contrary to the Fundamental Principle of Integrity (as applicable in 2016 and 2017), (in respect of 1 (a) and 1(b) above).

(d) By reason of her conduct, Miss Aleksandra Borkowska is:

- (i) Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the matters set out at 1(a) – 1(c) above;
- (ii) Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of 1(a) – 1(c) above.

The Disciplinary Committee ordered that Miss Aleksandra Borkowska be severely reprimanded and to pay costs to ACCA in the sum of £9,000.00.

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