



Think Ahead

# News release

12 February 2020

## Disciplinary Committee ordered severe reprimand\*

On Tuesday, 11 February 2020, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against a member, Mr Ryan Farnworth of Bolton, United Kingdom:

### Allegation 1

(a) On 31 July 2018, Mr Ryan Farnworth ACCA signed a letter of engagement in the name of Client A.

(b) Mr Ryan Farnworth ACCA's conduct in respect of 1(a) was:

(i) Dishonest, in that Mr Ryan Farnworth ACCA knew that this would give the incorrect impression that the letter of engagement had been signed by Client A when it had not.

### Allegation 2

(a) On 12 October 2018, Mr Ryan Farnworth ACCA asserted to Mr A of Firm A that he had spoken to ACCA that morning.

(b) Mr Ryan Farnworth ACCA's conduct in respect of 2(a) was:

(i) Dishonest, in that Mr Ryan Farnworth ACCA knew that he had not spoken to ACCA on the morning of 12 October 2018.

### Allegation 3

By reason of his conduct in respect of 1(a), 1(b), 2(a) and/or 2(b) above, Mr Ryan Farnworth ACCA is guilty of misconduct pursuant to bye-law 8(a)(i).

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The Disciplinary Committee ordered that Mr Farnworth should receive a severe reprimand and to pay costs to ACCA in the sum of £3,500.

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*

- 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)