



Think Ahead

# News release

16 January 2020

## **Disciplinary Committee ordered exclusion from membership with immediate effect\***

On 14 January 2020, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr James Crawford Westwater, of Houghton Le Spring, United Kingdom:

### Allegation 1

- (a) Falsely certified that any or all of the accounts were prepared from the accounting records for Client A for the periods ending:
  - (i) 31 October 2012
  - (ii) 30 April 2012
- (b) Prepared the accounts identified in 1(a) above in the knowledge these were being provided to a third party.
- (c) His conduct in respect of Allegation 1(a) and/or (b) was:
  - (i) Dishonest in that he knew the terms of the certificate he attached to the accounts were untrue;
  - (iii) Contrary to the Fundamental Principle of Professional competence and due care, as applicable 2012 to 2013.

### Allegation 2

- (a) Failed to confirm directly with Client A that the tax returns submitted to HMRC on behalf of Client A were accurate and complete for the years ending:

ACCA

+44 (0)20 7059 5000

info@accaglobal.com

www.accaglobal.com

The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

(i) 5 April 2013

(ii) 5 April 2014

(iii) 5 April 2015

(b) His conduct in respect of 2(a) was:

(i) Dishonest in that he had reason to believe the reported income of the business as stated in the tax return was not accurate and complete;

(iii) Contrary to the Fundamental Principle of Professional competence and due care, as applicable from 2013 to 2016.

### Allegation 3

(a) Between 2013 and 2016 continued to prepare tax returns for Client A despite being provided with no primary financial records for the business for the years ending:

(i) 5 April 2013

(ii) 5 April 2014

(iii) 5 April 2015

In breach of Section 210.4 as applicable in 2013 to 2016, of the ACCA Code of Ethics and Conduct.

#### Allegation 4

- (a) Between April 2010 and March 2016, failed to comply with the Money Laundering Regulations 2007 then in force in relation to Client A and/or Client B as follows:
- (i) Regulation 7 – in respect of applying customer due diligence at other appropriate times to existing customers on a risk-sensitive basis;
  - (ii) Regulation 19 – in respect of record keeping;
  - (iii) Regulation 20 – in respect of policies and procedures;
  - (iv) Regulation 21 – in respect of training.
- (b) His conduct in respect of 4(a) was:
- (i) Contrary to Section 130 the Fundamental Principle of Professional competence and due care, as applicable from 2010 to 2016, and/or
  - (ii) Contrary to Section 150 the Fundamental Principle of Professional behaviour as applicable 2010 to 2016.

#### Allegation 5

- (a) Failed to issue a letter of engagement in respect of Client A and/or Client B and retain signed copies contrary to Section 3.8(5) of ACCA's Code of Ethics and Conduct (as applicable 2010) and Section B9(5) of ACCA's Code of Ethics and Conduct (as applicable from 2011 to 2016).

## Allegation 6

(a) In light of any or all of the facts set out in Allegations 1 to 5 inclusive above he is:

(i) Guilty of misconduct pursuant to bye-law 8(a)(i)

The Disciplinary Committee ordered that Mr James Crawford Westwater be exclusion from ACCA membership with immediate effect and to pay costs to ACCA in the sum of £9,429.50.

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 –**

For media enquiries, contact:

[newsroom@accaglobal.com](mailto:newsroom@accaglobal.com)

T: +44 (0) 207 7059 5622 / 5759

Twitter @ACCANews

## 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)