



Think Ahead

News release

12 August 2020

Severley Reprimanded

On 31 July 2020, the Consent Order Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegation against a member, Ms Natasha Kerr from Harrow, Middlesex, United Kingdom.

Allegations

Allegation 1

- a. Between October 2014 and November 2015, Ms Kerr failed to comply with Section 150 (the Fundamental Principle of Professional Behaviour) of ACCA's Code of Ethics and Conduct (as applicable in 2014 and 2015) in that she failed to notify all of the clients of Company A of changes to the firm, including the existence of a new firm and director.
- b. By reason of the conduct at 1(a) above, Ms Kerr is guilty of misconduct pursuant to bye-law 8(a)(i).

Allegation 2

- a. Between October 2014 and November 2015, Ms Kerr failed to comply with Section B9(5) of ACCA's Code of Ethics and Conduct (as applicable in 2014 and 2015) in that she failed to issue new engagement letters on a timely basis.
- b. By reason of the conduct at 2(a) above, Ms Kerr is guilty of misconduct pursuant to bye-law 8(a)(i).

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Allegation 3

- a. Between October 2014 and July 2019 Ms Kerr failed to comply with Sections B2(9) and B2(17) of ACCA's Code of Ethics and Conduct (as applicable in 2014 to 2019) in that she failed to obtain and/or retain client identification documentation prior to commencing work on the clients she acquired from Mr A's firm.
- b. By reason of the conduct at 3(a) above, Ms Kerr is guilty of misconduct pursuant to bye-law 8(a)(j).

Allegation 4

- a. Between October 2014 and November 2018 Ms Kerr failed to comply with Section 130 (the Fundamental Principle of Professional Competence and Due Care) of ACCA's Code of Ethics and Conduct (as applicable in 2014 to 2018) in that she failed to adequately supervise Mr A's work.
- b. By reason of the conduct at 4(a) above, Ms Kerr is guilty of misconduct pursuant to bye-law 8(a)(l).

The Consent Orders Chair ordered that Ms Natasha Kerr be severally reprimanded, pay costs to ACCA in the sum £1,817.00 and fined £10,000.

ACCA's regulations require ACCA to publish the Chair'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