



Think Ahead

News release

25 November 2020

Disciplinary Committee ordered Member severely reprimanded*

On 24 November 2020, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Brendan John Fitzpatrick FCCA of Santry, Dublin, Republic of Ireland:

Allegations

Mr Brendan John Fitzpatrick, a Fellow member of the Association of Chartered Certified Accountants ('ACCA'):

1. Did not comply with a Regulatory Assessor's decision dated 28 January 2014 in that he:
 - (a) Did not provide Governance-Practice Monitoring with a current list of audit clients within six weeks of written notification of the decision; and/or
 - (b) Did not provide Governance-Practice Monitoring with the identity of a proposed training company to conduct reviews within six weeks of written notification of the decision; and/or
 - (c) Signed audit reports without Governance-Practice Monitoring being aware of the audit clients and/or without a review by an approved training company for:
 - (i) Company A on 01 April 2014; and/or
 - (ii) Company B on 25 May 2014.
2. Did not supply requested information and/or did not adequately co-operate with Governance-

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Practice Monitoring's requests for information on:

- (a) 06 June 2014; and/or
 - (b) 17 July 2014; and/or
 - (c) 05 August 2014.
3. By virtue of any or all of the facts in Allegations 1 and/or 2:
- (a) Breached the fundamental principle of integrity (2014); and/or
 - (b) Breached Global Practising Regulations 14(2) and/or (3) (2014).
4. In relation to the signed audit reports for Companies A and B in Allegation 1(c), has not retained his working paper files for a minimum of seven years in accordance with paragraph 5 of Section B6 of ACCA's Code of Ethics and Conduct (2014-2020);
5. By virtue of any or all of the facts in allegations 1, 2, 3 and/or 4:
- (a) Is guilty of misconduct pursuant to byelaw 8(a)(i).

The Disciplinary Committee ordered that Mr Fitzpatrick be severely reprimanded and to pay costs to ACCA in the sum of £5000.00

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 is the Association of Chartered Certified Accountants. We're a thriving global community of **227,000** members and **544,000** future members based in **176** countries that upholds the highest professional and ethical values.

We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

Since 1904 being a force for public good has been embedded in [our purpose](#). And because we're a not-for-profit organisation, we build a sustainable global profession by re-investing our surplus to deliver member value and develop the profession for the next generation.

Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow. Find out more about us at

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