



Think Ahead

News release

19 October 2020

Disciplinary Committee ordered Member excluded*

On 15 October 2020 the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Andrew Michael Littlewood, of Wilden, Bedford, United Kingdom:

Allegation 1

On 05 September 2019, Mr Andrew Michael Littlewood accepted a caution at Bedfordshire Police station (the 'Caution') in relation to an offence contrary to the Fraud Act 2006, namely fraud by abuse of position, which is discreditable to the Association and/or the accountancy profession.

Allegation 2

- (a) Mr Andrew Michael Littlewood failed to inform ACCA promptly that he may have become liable to disciplinary action by reason of accepting the Caution, pursuant to bye-law 10(b) (2019 – 2020);
- (b) His conduct at allegation 2(a) was:
 - (i) dishonest, in that he knew he was required to inform ACCA that he may have become liable to disciplinary action by reason of receiving the Caution and did not do so;

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Allegation 3

- (a) On or about 30 December 2019, Mr Andrew Michael Littlewood submitted a CPD Declaration in which he declared:
 - (i) He had not received a caution, when in fact he accepted the Caution on 05 September 2019; and
 - (ii) The information in the Declaration was true and accurate to the best of his knowledge and belief, when in fact he knew it omitted details regarding the Caution;
- (b) His conduct at Allegation 3(a)(i) and/or (ii) was:
 - (i) Dishonest, in that he knew that the Declaration contained inaccurate information when he submitted it;

Allegation 4

- (a) By reason of his conduct at Allegation 1, Mr Andrew Michael Littlewood is liable to disciplinary action pursuant to bye-law 8(a)(ix)
- (b) By reason of his conduct at Allegation 2, Mr Andrew Michael Littlewood is guilty of misconduct pursuant to bye-law 8(a)(i);
- (d) By reason of his conduct at Allegation 3, Mr Andrew Michael Littlewood is guilty of misconduct pursuant to bye-law 8(a)(i)

The Disciplinary Committee ordered that Mr Andrew Michael Littlewood be excluded from the membership and to pay costs to ACCA in the sum of £7,713.50

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*

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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 www.accaglobal.com