



Think Ahead

News release

12 October 2020

Disciplinary Committee ordered Severe Reprimand*

On 04 August 2020, concluding on 20 August 2020, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Charlotte Callaghan of Donegal, Co. Donegal, Ireland:

Allegations

1. On dates between 01 April 2019 and 18 September 2019, contrary to Global Practising Regulations 14(2) and/or 14(3) (2019), failed to provide necessary information to, and/or co-operate with, the ACCA, by not preparing and/or providing an action plan, as requested.
2. On one or more of the dates set out in Schedule A, contrary to Complaints and Disciplinary Regulation 3(1) (2020), failed to co-operate with an Investigating Officer in relation to the consideration and/or investigation of a complaint.
3. By virtue of any or all of the facts in Allegations 1 and 2, is:
 - i. Guilty of misconduct pursuant to byelaw 8(a)(i); or, in the alternative,
 - ii. Liable to disciplinary action pursuant to byelaw 8(a)(iii).

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The Disciplinary Committee ordered that Miss Callaghan be severely reprimanded and to pay costs to ACCA in the sum of £6500.00.

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 www.accaglobal.com