



Think Ahead

News release

05 March 2020

Disciplinary Committee ordered Severe Reprimand*

On 22 August 2019, concluding on 03 March 2020, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Conor Patrick Gavin, of Ratoath, Co. Meath, Ireland:

Allegation 3

Contrary to Global Practising Regulation 11(1)(a), Mr Conor Patrick Gavin failed to enter into a written agreement with another individual or firm making provision for the continuity of his practice in the event of his death or incapacity.

Allegation 4

Contrary to Global Practising Regulation 14(3), Mr Conor Patrick Gavin failed to co-operate with the Association's monitoring and process in that he failed to provide any or all of the information requested by the Senior Compliance Officer in correspondence dated:

- i. 24 October 2016;
- ii. 12 December 2016;
- iii. 18 January 2018.

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Allegation 5

Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014, Mr Conor Patrick Gavin failed to co-operate fully with the investigation of a complaint in that he failed to provide any or all of the information requested by an investigation officer in correspondence dated:

- i. 6 June 2018;
- ii. 27 June 2018;
- iii. 18 July 2018;
- iv. 18 October 2018

Allegation 6

By reason of his conduct in respect of any or all of the matters set out at Allegations 1 to 5 above, Mr Conor Patrick Gavin is:

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

Allegation 7

It is alleged that Mr Conor Patrick Gavin breached Global Practising Regulations (as applicable in 2015) by virtue of not holding a practising certificate with audit qualification with regards any or all of the following:

- a. He signed audit reports for the clients in Schedule A contrary to Paragraph 3(1)(a) of the Global Practice Regulations (as applicable in 2015);

- b. Between 13 June 2013 and 24 August 2014 he was sole proprietor of Firm A where public practice was carried out contrary to Paragraph 3(2)(a) of the Global Practice Regulations (as applicable in 2013 to 2015);
- c. Mr Gavin's conduct as set out in paragraph 7(a) above was:
 - i. Dishonest in that he knew at the time he signed the audit reports set out in Schedule A that he did not have a practising certificate with audit qualification.
- d. By reason of his conduct, as set out at paragraphs 7(a), 7(b) and/or 7(c) above, Mr Conor Patrick Gavin is:
 - i. Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Conor Patrick Gavin be Severely Reprimanded and to pay costs to ACCA in the sum of £5000.

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 (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