



Think Ahead

News release

17 May 2021

Member Severely Reprimanded*

On 28 April 2021, the Consent Order Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member, Mr Michael Chrichard FCCA from Darlington, County Durham, United Kingdom:

Allegations

Allegation 1

- (a) [Private].
- (b) [Private]

Allegation 2

- (a) During the period 05 January 2019 to 18 January 2019, Michael Chrichard FCCA withheld correspondence belonging to Client A until they had made payment of outstanding fees.
- (b) Michael Chrichard FCCA's conduct in respect of 2(a) was contrary to
 - i. Paragraph 14 of Section B5 of the Code of Ethics and Conduct (as applicable in 2019); or in the alternative
 - ii. R115.3 of the Code of Ethics and Conduct (as applicable in 2019).

Allegation 3

Between 05 October 2018 and 18 February 2019, Michael Chrichard FCCA failed to provide transfer

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information that was requested by Client A and/or Client B's new accountant, as set out in Schedule 1, contrary to Rule 210.26 (as applicable in 2018) and/or Rule 320.14 (as applicable in 2019) of the Code of Ethics and Conduct.

Allegation 4

Between 10 December 2018 and 13 January 2019, Michael Chrichard FCCA did not provide the Companies House Company Authentication Code that was requested by Client B's new accountant, as set out in Schedule 2, contrary to Section 150.3 (as applicable in 2018) and/or R115.3 (as applicable in 2019) of the Code of Ethics and Conduct.

Allegation 5

By reason of his conduct, Michael Chrichard FCCA is:

- (a) Guilty of misconduct in respect of any or all of the matters set out at Allegations 1 to 4 above, pursuant to byelaw 8(a)(i); and/or
- (b) Liable to disciplinary action in respect of any or all of the matters set out at Allegations 1 to 4 above, pursuant to byelaw 8(a)(iii).

The Consent Orders Chair ordered that Mr Chrichard be Severely Reprimanded and pay costs to ACCA in the sum of £3,000.

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 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.

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