



25 February 2021

Member Reprimanded*

On 22 February 2021, the Consent Order Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member, Mr Kevin Joseph Cuddy FCCA from Stockport. United Kingdom:

Allegations

- 1. Mr Kevin Joseph Cuddy admits the following:
 - That as a holder of an ACCA practising certificate and as a director of White & Company (UK) Ltd 1) ('the Firm') (being a public practice firm registered with ACCA), failed to give written notice to ACCA forthwith or at all that the Firm had been placed into administration (and subsequently liquidation), contrary to Global Practising Regulation 12(2)(b) and (h)(v);
 - 2) That in accordance with byelaw 8(a)(vii) and as a director of the Firm he is liable to disciplinary action on the basis the Firm has entered Administration (and subsequently liquidation);
- 2. That Mr Kevin Joseph Cuddy shall be reprimanded and shall pay costs to ACCA in the sum of £917.

The Consent Orders Chair ordered that Mr Cuddy be reprimanded and pay costs to ACCA in the sum £917.00

ACCA's regulations require ACCA to publish the Chair's finding and orders by way of a press release, as soon as practicable.

ACCA

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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 <u>our purpose</u>. 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