



Think Ahead

News release

09 July 2021

Disciplinary Committee ordered Member excluded from membership*

On 06 July 2021, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Martin Collier, of Clonmel, Co. Tipperary, Ireland:

Allegation 1

Martin Collier, a member of the Association of Chartered Certified Accountants (ACCA):

- (a) On 16 August 2019, signed the audit report contained in the annual accounts of Company A for the year ending 30 September 2018 certifying that the audit had been conducted in accordance with the International Standards on Auditing (Ireland) when it had not (see Schedule A).
- (b) Martin Collier's conduct set out at 1(a) above was:
 - (i) Dishonest, in that he knew the audit of Company A for the year ending 30 September 2018 had not been conducted in accordance with the International Standards on Auditing (Ireland) but signed an audit report to certify that it had been conducted in accordance with these standards (see Schedule A)

Allegation 2

By reason of his conduct, Martin Collier is:

ACCA

+44 (0)20 7059 5000

info@accaglobal.com

www.accaglobal.com

The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

- (a) Guilty of misconduct in respect of any or all the matters set out at 1 above, pursuant to byelaw 8(a)(i).

The Disciplinary Committee ordered that Mr Martin Collier be excluded from membership and to pay costs to ACCA in the sum of £7000.

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 -

For media enquiries, contact:

newsroom@accaglobal.com

T: +44 (0) 207 7059 5622 / 5759

Twitter @ACCANews

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

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