

13 October 2021

Member severely reprimanded*

On 07 October 2021, the Consent Order Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member, Mr Maxwell Foote from Castle Cary, Somerset, United Kingdom:

Allegation 1

From 02 April 2008 to 23 June 2020, he failed to document any or all the firm's quality control policies and procedures in accordance with International Standard on Quality Control (UK) 1 (ISQC 1), contrary to Global Practising Regulation 13(1) (as applicable 2008 to 2020).

Allegation 2

From 02 April 2008 to 23 June 2020, he failed to provide all clients of the firm with signed letters of engagement before or as soon as practicable after the engagements commenced, contrary to section 3.18.5 and B9.5 of ACCA's Code of Ethics and Conduct (as applicable from 2008 to 2020).

Allegation 3

By reason of his conduct in respect of all the matters set out at Allegations 1 to 2, Mr Maxwell Foote is guilty of misconduct pursuant to byelaw 8(a)(i)

The Consent Orders Chair ordered that Mr Foote be severely reprimanded, pay a fine of £1500.00 and pay costs to ACCA in the sum of £1500.00.

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

- ends -

For media enquiries, contact:

newsroom@accaglobal.com

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

Twitter @ACCANews

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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