

09 September 2021

Member reprimanded*

On 08 September 2021 the Consent Order Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member, Mr Steven John Collings from Warrington, United Kingdom:

Allegation 1

- (a) That from 09 July 2019 to 30 July 2019, Mr Collings undertook an independent examination of the annual accounts of Charity A for the year-ended 31 October 2018 when an audit should have been undertaken instead.
- (b) Mr Collings' conduct in respect of 1(a) was contrary to R113.1(a) of Subsection 113 (Professional Competence and Due Care), as applicable in 2019.
- (c) By reason of his conduct at 1(a) and 1(b), Mr Collings is guilty of misconduct pursuant to bye-law 8(a)(i).

The Consent Orders Chair ordered that Mr Collings be reprimanded, and pay costs to ACCA in the sum £1328.00.

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

- ends -

ACCA

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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.

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