



Think Ahead

News release

09 September 2021

Member severely 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 Kevin John Holden from East Grinstead, United Kingdom:

In relation to the financial statements of Company A for the year ended 30 April 2019, Mr Holden:

1. Caused or allowed an audit report in his name, as Senior Statutory Auditor, on behalf of Firm B, to be signed and filed at Companies House by Firm B on 12 December 2019, which were not prepared in accordance with the International Standards on Auditing.
2. By virtue of the facts in Allegation 1 above, breached Subsection 113 of ACCA's Code of Ethics and Conduct (the Fundamental Principle of Professional Competence and Due Care) [as applicable in 2019];
3. By virtue of the facts in Allegations 1 and 2, is:
 - 3.1 guilty of misconduct, pursuant to bye-law 8(a)(i); and/or
 - 3.2 liable to disciplinary action, pursuant to bye-law 8(a)(iii).

The Consent Orders Chair ordered that Mr Holden be severely reprimanded, and pay costs to ACCA in the sum £966.00.

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 [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