

14 September 2021

Member Severe Reprimand*

On 09 September 2021, the Consent Order Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegation against a student, Mr Ryan Le Couteur from St Helier, United Kingdom.

ALLEGATION

Mr Ryan Le Couteur admits the following:

- (a) On 13 July 2020 Mr Ryan Le Couteur was convicted of criminally sending messages and photographs of an obscene and indecent character, via a telecommunication system using 'KIK' app. contrary to Article 51 (1) of the Telecommunications (Jersey) Law 2020; and accessing a computer, being a smart phone, belonging to another without authority, to access photographs contrary to Article 2(1) Computer Misuse (Jersey) Law 1995 at the magistrate's court of Jersey; which is discreditable to the Association or the accountancy profession;
- (b) By reason of his conduct at 1 (a) above, Mr Ryan Le Couteur is liable to disciplinary action pursuant to byelaw 8(a)(ix).

The Consent Orders Chair ordered that Mr Le Couteur be Severely Reprimanded, and pay costs to ACCA in the sum £885.

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

- ends -

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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

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