



25 April 2022

Member severely reprimanded*

On 22 April 2022, the Consent Order Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member Mr Gerard Francis O'Brien from County Fermanagh, United Kingdom:

Allegations

- Mr Gerard Francis O'Brien, an ACCA member, and a sole practitioner at Gerard O'Brien & Co (the firm), 1. admits the following:
 - Between 01 January 2020 and 31 December 2020, he failed to comply with paragraph R113.2 a) (the Fundamental Principle of Professional Competence and Due Care) of ACCA's Code of Ethics and Conduct (as applicable in 2020) in that he failed to adequately supervise Mr B's work.
 - b) By reason of the conduct at 1(a) above, Mr O'Brien is guilty of misconduct pursuant to bye-law 8(a)(i).

The Consent Orders Chair ordered that Mr O'Brien be severely reprimanded and pay costs to ACCA in the sum of £1,100.

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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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 <u>our purpose</u>. 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