



24 January 2022

Member severely reprimanded*

On 14 January 2022, the Consent Order Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegation against a Firm, P J Marks & Co Ltd from London, United Kingdom:

Allegation 1:

- That P J Marks & Co Ltd prepared and submitted self-assessment tax returns to HM Revenue & Customs a. on behalf of Person A which did not include payments to Person A, as set out in Schedule 1.
- b. P J Marks & Co Ltd's conduct in respect of 1(a) was contrary to the Fundamental Principle of Professional Competence and Due Care, as applicable from 2013 to 2016.
- By reason of the above conduct, P J Marks & Co Ltd are guilty of misconduct in respect of the matters C. set out at allegations 1(a) and 1(b), pursuant to bye-law 8(a)(i).

The Consent Orders Chair ordered that P J Marks & Co Ltd be severely reprimanded and pay costs to ACCA in the sum of £3,220.

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 <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