



Think Ahead

News release

21 July 2022

Member severely reprimanded*

On 07 July 2022 the Consent Orders Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member, Mr Michael Richard Gornall from Preston, United Kingdom:

Allegations

Mr Michael Richard Gornall, FCCA, a Principal at Towers and Gornall:

1. Breached the fundamental principle of professional competence and due care (2018–2020) in that he:
 - a. Failed to fully follow the Charity Commission’s Directions and guidance for examiners (CC32) in the independent examinations he carried out of the accounts set out in Schedule A.
 - b. Caused or allowed accounts of Charity A for the year ended 31 October 2019 and 31 October 2020 to be prepared in accordance with the micro entity provisions and filed at Companies House when it was not, by virtue of being a charity, entitled to take advantage of those micro entity provisions.
2. Is by virtue of the fact above guilty of misconduct pursuant to byelaw 8(a)(i).

The Consent Orders Chair ordered that Mr Gornall be severely reprimanded, and pay costs to ACCA in the sum £2,345.00.

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

- ends -

ACCA

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Notes to Editors

About ACCA: ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **233,000** members and **536,000** future members based in **178** countries and regions 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.

ACCA and CA ANZ have formed a [strategic alliance](#) for the benefit of members and to help shape the future of the profession. Find out more about us at accaglobal.com