



Think Ahead

# News release

13 September 2022

## Disciplinary Committee ordered no further action\*

On 01 September 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Patrick Joseph Reidy of Tralee, County Kerry, Ireland:

### Allegations

It is alleged that Mr Patrick Joseph Reidy, a fellow member of ACCA,:

- (a) Caused or permitted to be filed with Companies Registration Office on or about 21 March 2017 and on or about 27 April 2017, respectively,
  - (i) an annual return for Company A made up to 30 January 2016 containing the Auditor Registration Number of Mr B, Firm C; and/or
  - (ii) abridged accounts for Company A for the year ended 30 April 2015 containing an audit report purportedly signed on behalf of Firm C as Accountants and Statutory Auditors.

And accordingly he:

- (iii) wrongly represented that Firm C was the auditor of Company A when that Firm was not Company A's auditor; and/or
- (iv) wrongly represented that Firm C had purportedly audited the above accounts.

ACCA

+44 (0)20 7059 5000

info@accaglobal.com

www.accaglobal.com

The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

- (b) Failed to co-operate with ACCA's investigation of a complaint, in that he failed to respond fully or at all to any or all of ACCA's correspondence dated:
- (i) 09 January 2018;
  - (ii) 13 February 2018;
  - (iii) 15 February 2018;
  - (iv) 12 March 2018;
  - (v) 04 April 2018;
  - (vi) 13 April 2018.
2. In light of any or all of the facts set out at allegation 1(a), Mr Reidy's conduct was contrary to the fundamental principle of professional competence and due care (as applicable in 2017).
3. In light of the facts set out at allegation 1(b), Mr Reidy's conduct was contrary to Complaints and Disciplinary Regulation 3(1).

The Disciplinary Committee ordered that no further action be taken against Mr Reidy.

Please note that this may be the subject of an appeal.

ACCA's regulations require ACCA to publish the Committee's findings and orders by way of a news release, as soon as practicable.

*\* An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in the Appeal Regulations unless the Committee directs that the order should have immediate effect*

**- ends -**

**For media enquiries, contact:**

ACCA Newsroom

E: [newsroom@accaglobal.com](mailto:newsroom@accaglobal.com)

M: +44 (0)7725 498654

Twitter @ACCANews

[accaglobal.com](http://accaglobal.com)

**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](http://accaglobal.com)