



Think Ahead

News release

21 April 2023

Disciplinary Committee ordered severe reprimand*

On 13 and 14 April 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Bashir Ahmed, Ilford, Essex, United Kingdom.

Allegations

1. Mr Ahmed, a member of the Association of Chartered Certified Accountants ('ACCA'), inaccurately declared that the Firm held "nil" audit clients in the Firm's Auditing Certificate Renewal:
 - a. For the year 2016, on or about 23 December 2015;
 - b. For the year 2017, on or about 19 December 2016.
2. Mr Ahmed's conduct in respect of Allegation 1 was:
 - a. Dishonest in that he knew the Firm held audit clients and/or sought to conceal information regarding audit clients from ACCA.
3. Contrary to Regulation 13 of Annex 1, Appendix 1 of ACCA's Global Practising Regulations (2016), Mr Ahmed signed one or more of the audit reports described in Schedule B without applying or complying with one or more of the International Standards on Auditing set out in Schedule D.
4. Contrary to Section B6(5) of ACCA's Code of Ethics and Conduct (2016-2020), Mr Ahmed has not retained audit working paper files in respect of any or all of the audit reports described in Schedule B.

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5. Contrary to Section B9(5) of ACCA's Code of Ethics and Conduct (2015-2016), Mr Ahmed signed any or all of the audit reports described in Schedule C without obtaining a signed engagement letter for the file.

6. By virtue of:

- a. Any or all of the conduct in Allegations 1 to 5, Mr Ahmed is guilty of misconduct contrary to bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Ahmed to be severely reprimanded and that any application for an audit certificate to be made subject to an application to ACCA's Admissions & Licensing Committee. The Committee further ordered cost of £8,000 and a fine of £9,750.

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*

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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