



Think Ahead

News release

03 March 2023

Member severely reprimanded*

On 28 February 2023, the Consent Orders Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member, Mrs Leanne Marie Hatch of Warwickshire, United Kingdom:

Allegation 1

Mrs Leanne Marie Hatch, an ACCA member, breached the Global Practising Regulations (as applicable from 2018 to 2022) by virtue of the following:

- a) Between 10 September 2018 - 26 January 2023 she has been carrying on public practice without holding a valid ACCA practising certificate, contrary to Regulation 3(1)(a) of the Global Practising Regulations 2003 (as applicable from 2018 to 2022).
- b) Between 10 September 2018 - 26 January 2023, she has been a Director of Pattinsons Business Services Ltd, a firm which carried on public practice, without holding a valid ACCA practising certificate, contrary to Regulation 3(2)(a) of the Global Practising Regulations 2003 (as applicable from 2017 to 2022).
- c) Between 11 February 2018 - 26 January 2023 she has held rights (more than 25% shares) which in effect put her in position of a principal in Pattinsons Business Services Ltd, a firm which carried on public practice, without holding a valid ACCA practising certificate, contrary to Regulation 3(2)(b) of Global Practising Regulations 2003 (as applicable from 2018 to 2022).

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Allegation 2

- a) Between, 11 February 2018 - 20 January 2021, Mrs Hatch submitted online annual CPD returns to ACCA as further detailed in Schedule 1, in which she declared that she had *"not engaged in public practice (as defined by The Chartered Certified Accountants' Global Practising Regulations 3 and 4), without holding an ACCA practising certificate ... "*
- b) Mrs Hatch's conduct at allegation 2a) above was reckless in that she did not have sufficient regard to the declaration she gave when she wrongly confirmed that she had not carried on public practice activities without holding a practising certificate (as per Global Practising Regulations 3 and 4).

Allegation 3

In light of any or all of the facts set out at allegations 1a - c), and 2a - b) above, Mrs Hatch is guilty of misconduct pursuant to byelaw 8(a)(i).

The Consent Orders Chair ordered that Mrs Hatch be severely reprimanded and pay costs to ACCA in the sum of £1,084.00 and fines in the amount of £1,920.00.

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

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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