



Think Ahead

# News release

24 January 2023

## Disciplinary Committee ordered Member excluded from register\*

On 18 January 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Lubomir Biczel, of Navan, Ireland:

### Allegations

1. On or about 13 February 2019 Lubomir Biczel FCCA (Mr Biczel) caused or permitted to be filed at Companies Registration Office on behalf of A Ltd accounts for the year ended 31 March 2018 containing an undated audit report issued in Mr Biczel's name when
  - 1.1. Mr Biczel did not hold an ACCA practising certificate with audit qualification; and
  - 1.2. For the purposes of filing the accounts with an audit report referred to in allegation 1 used the 'ARN' of an auditor (Mr B) who was not then appointed by the directors of A Ltd, in order to facilitate the filing of those accounts containing an audit report.
2. Between January 2013 and 19 January 2022 Mr Biczel carried on public practice without a practising certificate, contrary to Regulation 3(1)(a) of the Global Practising Regulations then in force with regards to any or all of the following:
  - 2.1 He prepared and or caused or permitted to be filed on behalf of Firm C 131 sets of accounts, full particulars of which are set out in a letter dated 8 September 2021 and/or
  - 2.2 He held himself out, or allowed himself to be held out as being able to undertake public practice activities and/or

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2.3 Allowed himself to be known as a “qualified Accountant (ACCA)”

2.4 The matters referred to in allegation 1 above.

3. Between 29 December 2016 and 21 June 2021 Mr Biczel was a director of Firm D where public practice was carried on without holding a practising certificate contrary to regulation 3(2)(a) of the Global Practising Regulations then in force.
4. Between 29 December 2016 and 21 June 2021 Mr Biczel held rights in Firm D which in effect put him in the position of a principal in the firm in that he held 100% of the shares in the company when he did not hold a practising certificate contrary to regulation 3(2)(b) of the Global Practising Regulations then in force.
5. Mr Biczel submitted any or all the CPD declarations listed in Schedule A in which he declared that he had not engaged in public practice activities without holding an ACCA practising certificate in respect of the prior 12-month period or otherwise confirmed his understanding that if he engaged in public practice activities, he would need to hold an ACCA practising certificate.
6. Mr Biczel’s conduct was dishonest in that in respect of allegation 1.1, he knew he required an ACCA practising certificate with audit qualification to carry out audit work and or sign an audit report and in respect of allegation 1.2 represented to Companies Registration Office that the accounts were being submitted in the name and or on behalf of a duly authorized audit firm, when they were not.
7. Mr Biczel’s conduct in respect of allegation 5 was dishonest in that at all material times he knew:
  - 7.1 He was engaged in public practice; and

7.2 That he did not possess an ACCA practising certificate; but confirmed otherwise when completing the annual returns referred to in Schedule A.

9. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations (as applicable in 2019), Mr Biczel failed to co-operate with the investigation of a complaint in that between 25 April 2019 and 8 September 2021, he failed to respond to ACCA's correspondence as set out in Schedule B.
10. By reason of his conduct referred to in allegations 1 - 9 above Mr Biczel is liable to disciplinary action pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Biczel be excluded and to pay costs to ACCA in the sum of £12,750.

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*

- ends -

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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.

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