



Think Ahead

News release

23 March 2023

Member severely reprimanded*

On 10 March 2023, the Consent Orders Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member, Mr Martyn Andrew Smith of Haywards Heath, United Kingdom:

Allegation 1

On 17 September 2019, Mr Smith submitted to a third party a letter containing organisational information relating to the structure and ownership of Company A which he had created purporting to be from his employer's auditors when it was not.

Allegation 2

By reason of the matters referred to in Allegation 1 above, Mr Smith acted contrary to the Fundamental Principle of Professional Behaviour and is guilty of misconduct and liable to disciplinary action pursuant to byelaw 8(a)(i).

The Consent Orders Chair ordered that Mr Smith be severely reprimanded and pay costs to ACCA in the sum of £950.00.

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

+44 (0)20 7059 5000

info@accaglobal.com

www.accaglobal.com

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

For media enquiries, contact:

ACCA Newsroom

E: newsroom@accaglobal.com

M: +44 (0)7725 498654

Twitter @ACCANews

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