



Think Ahead

News release

04 April 2023

Disciplinary Committee ordered student removed*

On 28 March 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Hannah Collins of Leigh, Wigan, United Kingdom:

Allegations

Miss Hannah Collins, an ACCA student, breached the Membership Regulations 2014 as amended and then in force with regard to any or all of the following:

From 05 August 2020 to 22 March 2021:

- 1.1 Has been or has held herself out to be in public practice contrary to Membership Regulation 8(2)(a)(ii)
- 1.2 Has been or has held herself out to be a Director of A Ltd. where public practice is carried on in the name of that firm contrary to the Membership Regulation 8(2)(a)(iii)
- 1.3 Has been or has held herself out to be holding rights in A Ltd (namely sole shareholder) where public practice is carried on in the name of that firm which in effect puts her in the position of a principal of the firm contrary to Membership Regulation 8(2)(a)(iv).
2. Between 05 August 2020 and 07 January 2021, Miss Collins being a 'relevant person' within the terms of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (the regulations) failed to obtain registration for monitoring of her compliance with the regulations.

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3. Between 05 August 2020 and 07 January 2021 failed to comply with subsection 115 of the Code of Ethics and Conduct (2020 and 2021) (Professional Behaviour) by reason of the matters referred to in allegation 2 above.

4. Between 30 January 2021 and 02 March 2021 failed to co-operate fully with the investigation of a complaint contrary to Complaints & Disciplinary Regulations 3(1) in that she failed to respond to any or all of ACCA's correspondence dated:
 - 30 January 2021
 - 15 February 2021
 - 02 March 2021.

5. By reason of the above matters, Miss Collins is:
 - 5.1 Guilty of misconduct pursuant to byelaw 8(a)(i), in respect of any or all of the matters set out at allegations 1 to 4 above.

The Disciplinary Committee ordered that Miss Collins be removed from student membership and to pay costs to ACCA in the sum of £10,000.00.

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