



Think Ahead

News release

30 March 2023

Member severely reprimanded*

On 30 March 2023, the Consent Orders Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member, Mr Michael Alan Harle of Methley, Leeds, United Kingdom:

ALLEGATIONS

Allegation 1

- (a) On 03 March 2021 and/or 11 August 2021, Mr Michael Alan Harle submitted to ACCA, or caused to be submitted, Practising Certificate Experience Forms (PCEFs) representing that his principal, Person A at Firm B, had reviewed and signed these. Person A had reviewed and signed Mr Harle's documents, then known as the Practising Certificate Training Record (PCTR), in 2018.
- (b) Mr Harle's conduct in respect of 1(a) was reckless in that he did not have sufficient regard to ACCA's requirements to ensure that Person A had personally reviewed and signed the Practising Certificate Experience Forms, as put to ACCA, within a reasonable time before Mr Harle submitted the forms to ACCA.

Allegation 2

In light of any or all of the facts set out at allegations 1(a) and 1(b), Mr Harle is guilty of misconduct pursuant to byelaw 8(a)(i).

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The Consent Orders Chair ordered that Mr Harle be severely reprimanded and pay costs to ACCA in the sum of £1075.50.

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

- 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.

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