



Think Ahead

News release

10 November 2023

Disciplinary Committee ordered member severely reprimanded*

On 07 and 08 November 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Roderick Brian Gunkel of Callander, United Kingdom:

Allegations

Mr Roderick Gunkel, an ACCA Member:

Allegation 1

- (a) Between 03 September 2001 and 19 December 2022, has carried on public practice, contrary to Regulation 3(1)(a) of the Practising Regulations (2001 – 2002) and Regulation 3(1)(a) of the Global Practising Regulations (2003 – 2022) without an ACCA practising certificate.
- (b) Between 01 January 2005 and 19 December 2022 has been a Director of Firm A without an ACCA practising certificate, contrary to Regulation 3(2)(a) of the Global Practising Regulations (2005 – 2022).
- (c) Between 01 January 2006 and 19 December 2022, has held no less than 52.5% of shares in Firm A, in effect putting Mr Gunkel in the position of Principal at Firm A, without holding an ACCA practising certificate, contrary to Regulation 3(2)(b) of the Global Practising Regulations (2006 – 2022).

Allegation 2

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Between 26 June 2017 and 25 April 2022 Mr Gunkel failed to ensure that Firm A, being engaged in providing accountancy services, was registered with a supervisory authority for anti-money laundering purposes contrary to Regulation 3(2) of Global Practising Regulations (Annex 1) (2017 to 2022).

Allegation 3

By reason of his conduct above set out at allegations 1 and 2 above, Mr Gunkel is:

- (a) Guilty of misconduct pursuant to byelaw 8(a)(i) in respect of either or both of allegations 1 and 2 above.

The Disciplinary Committee ordered that Mr Gunkel be severely reprimanded and to pay costs to ACCA in the sum of £9575.50. Additionally, the Committee ordered that Mr Gunkel pay a fine of £2866.00

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