

20 May 2024

Member severely reprimanded*

On 16 May 2024, the Consent Orders Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member, Mr Alistair Gerald Nicklin, of Nottingham, United Kingdom:

Allegations

Allegation 1

On 11 July 2023 he signed an audit report for the accounting year ended 31 October 2022 in relation to Company A in which he had a direct financial Interest

Allegation 2

His conduct in respect of allegation 1 was contrary to Global Practising Regulation 13(1) (Annex 1 Appendix 1) in that he failed to comply with the following standards relating to independence

- i) International Standard on Auditing (UK) 220
- ii) Ethical Standard 2019

Allegation 3

His conduct in respect of the matters described above at a) was contrary to section 120.15A1 of ACCA's Code of Ethics and Conduct

Allegation 4

By reason of his conduct set out in Allegations 1 to 3 above Mr Nicklin is guilty of misconduct pursuant to bye-law 8(a)(i)

The Consent Orders Chair ordered that Mr Nicklin be severely reprimanded and pay costs to ACCA in the sum of £2900.00.

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

- ends -

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About ACCA

We are ACCA (the Association of Chartered Certified Accountants), a globally recognised professional accountancy body providing qualifications and advancing standards in accountancy worldwide.

Founded in 1904 to widen access to the accountancy profession, we've long championed inclusion and today proudly support a diverse community of over 247,000 members and 526,000 future members in 181 countries.

Our forward-looking qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgment to create, protect, and report the sustainable value delivered by organisations and economies.

Guided by our purpose and values, our vision is to develop the accountancy profession the world needs. Partnering with policymakers, standard setters, the donor community, educators and other accountancy bodies, we're strengthening and building a profession that drives a sustainable future for all.

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