

26 September 2024

Member reprimanded*

On 20 September 2024, the Consent Orders Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against Mr David Norman Mawhinney of Antrim, Northern Ireland:

Allegation 1

Mr David Norman Mawhinney, a Fellow of the Association of Chartered and Certified Accountants (“ACCA”) member and principal of DN Mawhinney (“the Firm”):

1. On dates between 21 September 2018 and 19 September 2019, did not respond adequately, or at all to Person C’s queries as set out in a letter of 20 September 2018 contrary to
 - a. Sections 240.21 (2018) and/or 330.10 ACCA’s Rulebook, and/or
 - b. The fundamental principle professional behaviour (2018 to 2019)
2. Contrary to the Complaints and Disciplinary Regulation 3(1) (2019–2020) failed to fully cooperate with an ACCA Investigation Officer in relation to the investigation of complaints on the date set out in Schedule A
3. By virtue of all or any of the facts, is:
 - a) Guilty of misconduct pursuant to bye-law 8(a)(i) or
 - b) Liable disciplinary action pursuant to bye-law 8 a) iii)

The Consent Orders Chair ordered that Mr Mawhinney be reprimanded and pay costs to ACCA in the sum of £5,000.

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

- ends -

For media enquiries, contact:

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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 252,500 members and 526,000 future members in 180 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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