

19 August 2025

Member reprimanded*

On 07 August 2025, the Consent Orders Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member, Mr Ray Wesley Williams, of London, United Kingdom:

Allegations

The Association of Chartered Certified Accountants (ACCA) and Mr Williams (the Parties), agree as follows:

1. Mr Williams admits the following:

Allegation 1

- a. Mr Williams, on behalf of his firm Company A, breached the ACCA's Fundamental Principle of Professional Competence and Due Care (2021) in that he: failed to act diligently and in accordance with applicable technical and professional standards when providing the audit opinion included in the Audit Report for his client, for the year ended 31 March 2020. Mr Williams failed to sufficiently reflect his understanding of the entity, and he failed to document sufficient appropriate audit evidence when assessing restricted funding received by his client, as required under the International Standards on Auditing (UK).
- b. Mr Williams, on behalf of his firm Company A, breached the ACCA's Fundamental Principle of Professional Competence and Due Care (2021) in that he: failed to act diligently and in accordance with applicable technical and professional standards when providing the audit opinion included in the Audit Report for his client, for the year ended 31 March 2021. Mr Williams failed to sufficiently reflect his understanding of the entity, and he failed to document sufficient appropriate audit evidence when assessing restricted funding received by his client, as required under the International Standards on Auditing (UK).

- c. Mr Williams, on behalf of his firm Company A, breached the ACCA's Fundamental Principle of Professional Competence and Due Care (2022) in that he: failed to act diligently and in accordance with applicable technical and professional standards when providing the audit opinion included in the Audit Report for his client, for the year ended 31 March 2022. Mr Williams failed to sufficiently reflect his understanding of the entity, and he failed to document sufficient appropriate audit evidence when assessing restricted funding received by his client, as required under the International Standards on Auditing (UK).
- d. Is, by virtue of the facts above, guilty of misconduct pursuant to bye-law 8(a)(i).

The Consent Orders Chair ordered that Mr Ray Wesley Williams be reprimanded and pay costs to ACCA in the sum of £3200.00.

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

- ends –

For media enquiries, contact:

ACCA News Room

E: newsroom@accaglobal.com

Twitter/X: @ACCANews

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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.

Find out more at: www.accaglobal.com