

08 January 2026

Member severely reprimanded*

On 18 December 2025, the Consent Orders Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member, Mr Dilip Dhirubhai Patel, of Northwood, Middlesex, United Kingdom:

Allegations

- 1(a) On 04 January 2023 the Institute of Chartered Accountants in England and Wales (ICAEW) made a disciplinary finding against Mr Dilip Patel, with his agreement.
- 1(b) By reason of his conduct in respect of allegation 1(a), Mr Patel is liable to disciplinary action pursuant to Bye-law 8(a)(vi).
- 2(a) On or around 19 November 2015, Company A, a firm where Mr Patel was a director, entered into a Corporate voluntary arrangement in accordance with the Insolvency Rules 1986.
- 2(b) By reason of his conduct in respect of allegation 2(a), Mr Patel is liable to disciplinary action pursuant to Bye-law 8(a)(vii).
3. Mr Patel, in failing to provide written notice to and/or promptly bring to the attention of ACCA that Company A, a firm where he was a director, had entered into a Corporate voluntary arrangement, has breached Global Practising Regulations 12(2)(c) and/or Bye law 10(b).
4. By reason of his conduct at allegation 3, Mr Patel is:
 - (a) Guilty of misconduct pursuant to bye-law 8(a)(i).

The Consent Orders Chair ordered that Mr Dilip Dhirubhai Patel be severely reprimanded and pay costs to ACCA in the sum of £4000.00.

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

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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