APPLICATION ON PAPERS

CONSENT ORDERS CHAIR OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: **Ms Beverley Walker**

Considered on: **Friday, 13 June 2025**

Location: **Remotely via Microsoft Teams**

Chair: **Ms Wendy Yeadon**

Legal Adviser: **Mr Ashraf Khan**

Outcome: **Reprimand**

Costs: **£2,200.00**

INTRODUCTION

1. The Chair has considered a draft Consent Order, signed by a signatory on behalf of ACCA dated 19 May 2025, together with supporting documents in a Bundle numbering pages 1-335.

2. When reaching her decision, the Chair has referred to the requirements of Regulation 8 of the Complaints and Disciplinary Regulations 2014 (as amended) ("CDR8") and considered ACCA's documents entitled "Consent Orders Guidance" and "Consent Orders Guidance FAQs".

3. The Chair was satisfied that Ms Walker was aware of the terms of the draft Consent Order and that it was being considered today. She had signed the Order on 19 May 2025.

4. The Chair was also satisfied that Ms Walker was aware that she could withdraw her agreement to the signed draft Consent Order by confirming the withdrawal in writing. No such withdrawal has been received.

5. The Investigating Officer had concluded an investigation into the allegations against Ms Walker in accordance with CDR8(1)(a) and was satisfied that:

    a. They had conducted the appropriate level of investigation as evidenced by the enclosed evidence bundle and determined that there was a case to answer against Ms Walker, and that there was a real prospect of a reasonable tribunal finding the allegations proved; and

    b. The proposed allegations were unlikely to result in exclusion from membership.

ALLEGATIONS

6. Ms Walker admits the following:

    Allegation 1

    a. Ms Walker breached the ACCA's Fundamental Principle of Professional Competence and Due Care (2024) in that she: failed to act diligently and in accordance with the requirements of the assignment. Ms Walker was instructed by her client to dissolve the client's company on Companies House. The company was finally dissolved on 15 October 2024, following additional amendments made to Companies House in 2024, which were deemed unnecessary and inappropriate and which Ms Walker was responsible for.

b. Ms Walker breached the ACCA's Fundamental Principle of Professional Behaviour (2024) in that she: brought the profession into disrepute as she failed to behave in a professional manner and lacked integrity. Ms Walker was responsible for making an amendment to Companies House on behalf of her client on 09 January 2024, despite not having the appropriate consent in place to make such amendments.

c. Is, by virtue of the facts above, guilty of misconduct pursuant to bye-law B(a)(i).

BRIEF FACTS

7. On 13 November 2024, Client A raised a complaint to ACCA concerning Ms Walker's conduct during an engagement of services provided by her on behalf of Firm A.

8. On 09 October 2023, Client A contacted Ms Walker with instructions for amendments to Companies House for their company Firm B. Client A, at this date was the Sole Director and Shareholder of the company.

9. Ms Walker confirmed to ACCA that correspondence between Client A and Firm A was conducted via email and telephone. She also confirmed that Client A verbally advised Firm A that the bank account for their company was closed, and they no longer required the company.

10. Firm A carried out amendments on Companies House to Client A’s company from 08 January 2024. Client A was recorded as 'resigned as a director' from 08 January 2024. On 09 January 2024, Client B was appointed Director of Firm B, effective from 01 January 2024.

11. On 03 April 2024, Client A raised several concerns to Ms Walker, regarding that their requests to 'strike off' their company had not been actioned by Ms Walker and furthermore, had been incorrectly carried

out, despite Ms Walker confirming that it was "all sorted' on 15 March 2024. However, the company at this date was still active, an additional director had been appointed (Client B) and Client A had been removed as a Director without their approval. Client A requested clarification from Ms Walker to rectify the matters.

12. Ms Walker confirmed that Client A's complaints and dissatisfaction with her services were transferred to another Director of Firm A, to avoid any conflict-of-interest implications. Ms Walker, confirmed to ACCA on 12 February 2025 that Client A and Client B, both had personal and family ties to Ms Walker. This was corroborated by Client A to ACCA on 08 January 2025.

13. The company was eventually dissolved by Firm A on 15 October 2024.

DECISION ON ALLEGATIONS AND REASONS

14. In accordance with Regulation 8 of the CDR, the Chair has the power to approve or reject the draft Consent Order or to recommend amendments. The Chair can only reject a signed draft Consent Order if they are of the view that the admitted breaches would more likely than not result in exclusion from membership.

15. The Chair was satisfied that there was a case to answer and that it was appropriate to deal with the complaint by way of Consent Order. The Chair considered that the Investigating Officer had followed the correct procedure.

16. The Chair considered the Bundle of evidence. Based on the documentary evidence, the finding of ACCA together with the admission of the allegations by Ms Walker the Chair found the facts of the allegations proved. She considered that the admitted facts and Ms Walker's actions amounted to misconduct in that they brought discredit to her, the Association, and the accountancy profession. They therefore justified disciplinary action under Bye-law 8(a)(i).

SANCTION AND REASONS

17. In deciding whether to approve the proposed sanction of a Reprimand, the Chair considered the Guidance to Disciplinary Sanctions ("the Guidance"). This included the key principles relating to the public interest, namely: the protection of members of the public; the maintenance of public confidence in the profession and in ACCA, and the need to uphold proper standards of conduct and performance. The Chair also considered whether the proposed sanction was appropriate, proportionate, and sufficient.

18. In deciding that a Reprimand was the most suitable sanction, paragraphs C3.1 to C3.5 of ACCA's Guidance have been considered. The Chair concluded no lesser sanction is appropriate and agreed with the following aggravating and mitigating factors identified by ACCA:

Aggravating:

- Ms Walker is associated with a form filed on Companies House which contains an incorrect statement.

- Ms Walker's client is publicly associated with a company they have no connections to or responsibilities over.

Mitigating

- Ms Walker, through her firm, rectified the matter upon request by the client.
- The ongoing risk to the public has been mitigated as the company was dissolved on 15 October 2024.
- The benefits of using a shell company were considered minimal, particular in the financial respect as no significant cost savings or financial gains were achieved by Ms Walker or the associated parties.
- The period over which misconduct took place was short and it was stopped as soon as possible.

- There has been early and genuine acceptance that misconduct had been committed.
- ACCA's investigation has not found evidence suggesting Ms Walker was knowingly dishonest or deliberate.
- The character references which Ms Walker has provided to ACCA support her good character and professionalism.
- Ms Walker has complied with ACCA's directions provided by ACCA.
- The conduct was caused by a series of unfortunate circumstances which are unlikely to be repeated.
- Ms Walker has a previous good record with no previous complaint or disciplinary history with ACCA.

19. The Chair considered that both the aggravating and mitigating factors identified by ACCA were supported by documentary evidence and were relevant.

20. In the Chair's view, the findings of ACCA was serious, and the public interest would not be served by making no order, nor would an admonishment adequately reflect the seriousness of Ms Walker's conduct.

21. In all the circumstances, the Chair was satisfied that the sanction of reprimand was proportionate, and sufficient, and that a severe reprimand or an order excluding Ms Walker from the Register of Members would be a disproportionate outcome and therefore a Disciplinary Committee would be unlikely to make such an order.

COSTS AND REASONS

22. The Chair is satisfied Ms Walker is able to pay costs as agreed in the proposed Consent Order.

23. ACCA is entitled to its costs in bringing these proceedings. The claim for costs in the sum of £2,200.00 which has been agreed by Ms Walker appears appropriate.

ORDER

24. The Committee ordered that Ms Walker be given a reprimand and ordered to pay costs to ACCA of £2,200.00 as outlined in the Consent Order.

Ms Wendy Yeadon
Chair
13 June 2025