

29 May 2025

Disciplinary Committee ordered member to be prevented from making an application for readmission to membership until the expiry of five years*

On 02 May 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Michael Andrew Harris of Southend On Sea, Essex, United Kingdom:

Allegations

1. On or around August 2021 Mr Michael Harris, an ACCA member, in his role as Person A's existing accountant, failed to respond adequately to correspondence from Person A's proposed accountant, contrary to Section 320 of ACCA's Code of Ethics and Conduct.
2. Since 1 January 2023, Mr Michael Andrew Harris, an ACCA member, has breached the Global Practising Regulations by virtue of not holding a practicing certificate with regards to any or all of the following, in that he:
 - a) Has been, or has held himself out to be in public practice, contrary to Regulation 3(1)(a) of the Global Practising Regulations 2014 (as amended).
 - b) Has been a Director of one or more of the firms set out at Schedule A, contrary to Regulation 3(2)(a) of the Global Practising Regulations 2014 (as amended).
 - c) Has held shares in one of more of the firms (set out at Schedule A) where public practice was being carried on in the name of that firm, that in effect put him in the position of Principal, contrary to Regulation 3(2)(b) of the Global Practising Regulations 2014 (as amended).

3. Contrary to Complaints and Disciplinary Regulations 3(1), Mr Harris has failed to cooperate with an investigation into a complaint, in that he did not respond to any or all of ACCA's correspondence dated:
 - a) 23 June 2023
 - b) 11 July 2023
 - c) 26 July 2023

4. By reason of the conduct as set out above, Mr Harris is:
 - a. Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Harris shall be prevented from making an application for readmission to membership until the expiry of five years from the effective date of this order, and for Mr Harris to pay costs to ACCA in the sum of £12,000.

Please note that this may be the subject of an appeal.

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

** An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in the Appeal Regulations unless the Committee directs that the order should have immediate effect*

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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