

press release



MEMBER SEVERELY REPRIMANDED

On 26 August 2004, the Disciplinary Committee of the Association of Chartered Certified Accountants (ACCA) considered four complaints against a member, Mohammed Saeed Mirza, ACCA, of Downham Road, London N1 5AA. The complaints that he was liable to disciplinary action under bye-law 8(a)(i) and (iii) in that he:

- i) held himself out to be in public practice and provided accountancy services for reward and unsupervised, contrary to Regulations 8(b) and 8(c) of the Chartered Certified Accountants' Membership Regulations 1996

and
- ii) carried on public practice without holding a valid practising certificate, contrary to the then Regulation 3(1)(a) of the Chartered Certified Accountants' Practising Regulations 1998 (now Regulation 3(1) of the UK Annex to the Chartered Certified Accountants' Global Practising Regulations 2003)

and
- iii) was a director of a firm where public practice was carried on without holding a valid practising certificate, contrary to the then Regulation 3(2) of the Chartered Certified Accountants' Practising Regulations 1998 (now Regulation 3(2) of the UK Annex to the Chartered Certified Accountants' Global Practising Regulations 2003)

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and

- iv) failed to reply expeditiously, adequately or at all to correspondence from ACCA

were found proved.

The Committee ordered that Mr Mirza should be excluded from membership and pay costs of £2,715, and that the decision should be published in the professional and local press referring to him by name.

Mr Mirza appealed against one of the findings of the Disciplinary Committee, namely that he was liable to disciplinary action under bye-law 8(a)(i) and (iii) in that he failed to reply expeditiously, adequately or at all to correspondence from ACCA. Mr Mirza further appealed against the orders that he should be excluded from membership and pay costs of £2,715, and that the decision should be published in the professional and local press referring to him by name.

On 7 February 2005, the Appeal Committee varied the finding of the Disciplinary Committee and found the complaint not proved. It further varied the order that Mr Mirza should be excluded from membership, to orders that he should be severely reprimanded and pay a fine of £5,000. The Committee affirmed the orders that he should pay costs of £2,715, and that the decision should be published in the professional and local press referring to him by name.

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