

12 December 2024

Disciplinary Committee ordered member to be severely reprimanded*

On 04 December 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Adam Bolger of Portsmouth, United Kingdom:

Allegations

Mr Adam Bolger, an ACCA Member:

1. failed to retain client identification records for at least five years after the end of the client relationship, contrary to Paragraph 16 of Section B2 of ACCA Code of Ethics and Conduct;
2. failed to obtain professional clearance in respect of Client A contrary to Section 320 of ACCA's Code of Ethics and Conduct on or around November 2020;
3. failed to send to Client A a letter of engagement, contrary to Paragraph 5 of Section B9 of ACCA's Code of Ethics and Conduct on or around November 2020;
4. asserted he had written to HMRC when he had not done so on or around 29 April 2021;
5. did not send figures and/or an appeal to HMRC in a timely manner or at all on or around 23 June 2021, contrary to the Fundamental Principle of Professional Behaviour.
6. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended) failed to cooperate with the investigation of a complaint, in that he did not respond fully to any or all of ACCA's correspondence dated:
 - (a) 24 October 2022
 - (b) 23 November 2022

(c) 12 December 2022

8. By reason of his conduct, Mr Bolger is:

(a) Guilty of misconduct pursuant to bye-law 8(a)(i);

The Disciplinary Committee ordered that Mr Bolger be severely reprimanded and to pay costs to ACCA in the sum of £6,751.00.

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*

- ends -

For media enquiries, contact:

ACCA News Room

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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