

09 December 2024

## **Disciplinary Committee ordered member excluded\***

On 29 November 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Michael Robert Hogg of Essex, United Kingdom:

### Allegations

Mr Michael Robert Hogg, an ACCA member and Director of Hill Allen (Wickford) Ltd

1. On dates between 26 June 2017 and 07 September 2022, failed to comply (or demonstrate compliance) with the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (the regulations) in relation to the accountancy services offered by the firm, in breach of:
  - a) Regulation 18 (Risk assessment by relevant persons)
  - b) Regulation 19 (Policies, controls and procedures)
  - c) Regulation 21 (Internal controls)
  - d) Regulation 24 (Training)
  - e) Regulation 27 & 28 (Customer due diligence)
  
2. By reason of any or all of his conduct set out at allegation 1, he is:
  - (a) Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Michael Robert Hogg be excluded from membership with immediate effect and to pay costs to ACCA in the sum of £6,965.50.

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:**

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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](http://www.accaglobal.com)