



press release

Member severely reprimanded

On 27 March 2008, the Disciplinary Committee of the Association of Chartered Certified Accountants (ACCA) considered three complaints against a member, Mr Gary Moss FCCA of Elstree, Borehamwood. The complaints that he was liable to disciplinary action:

Allegation 1

Under 8(a)(i) the member is guilty of misconduct in that he accepted instructions from a firm to prepare an expert report in furtherance of litigation, as ordered by the Watford County Court, but failed to do so contrary to the Fundamental Principle of Integrity.

Allegation 2

- i) under 8(a)(ii) the member has performed his professional work improperly or incompetently to such an extent as to bring discredit to himself and/or the Association, in that having been instructed as a joint expert witness in civil legal proceedings, he submitted an expert report which contained information that was inaccurate and / or erroneous, having failed to check such information with the claimant to the legal proceedings, contrary to Fundamental Principle 5;

and/or

- ii) under 8(a)(iii) the member has failed to carry out his professional work with due skill, care and diligence and with proper regard for the technical and professional standards expected of him as an ACCA member contrary to Fundamental Principle 5, having submitted an expert report containing information that was inaccurate and/or erroneous, having failed to check such

information with the claimant to the legal proceedings to which he was jointly instructed.

Allegation 3

- i) under 8(a)(ii) the member has performed his professional work improperly or incompetently to such an extent as to bring discredit to himself and/or the Association, in that he submitted an expert report based on information obtained from only one of the parties to the proceedings to which he was jointly instructed and failed to serve the report simultaneously on both instructing parties, contrary to the Protocol for the Instruction of Experts to give Evidence in Civil Claims and Fundamental Principle 5;

and/or

- iii) under 8(a)(iii) the member has failed to carry out his professional work with due skill, care and diligence and with proper regard for the technical and professional standards expected of him as an ACCA member contrary to Fundamental Principle 5, having submitted an expert report based on information obtained from only one of the parties to the proceedings to which he was jointly instructed and further failed to serve the report simultaneously on both instructing parties, contrary to the Protocol for the Instruction of Experts to give Evidence in Civil Claims.

The Committee found Allegation 1 proved under bye-law 8(a)(i) on the member's admission. Allegations 2 and 3 were withdrawn by ACCA.

The Committee ordered that Mr Moss should be severely reprimanded, pay a fine of £3,000.00, pay costs of £1,881.00 and that the decision should be published by issuing a press release to the professional, national and local press referring to him by name.



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For further information, please contact:

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