



Think Ahead

News release

26 November 2020

Disciplinary Committee ordered Exclusion from membership *

On 22 October 2020, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Aina Vivian Solomon Bell, of London, United Kingdom:

Allegations

- 1) It is alleged that Mr Aina Vivian Solomon Bell breached Global Practising Regulations (as applicable in 2018 and 2019) by virtue of not holding a valid practising certificate with regards to any or all of the following:
 - (a) From 01 January 2018 to 17 September 2019, he was sole director of Vivian Bell and Associated Limited (UK) which carried out public practice contrary to Paragraph 3(2)(a) of the Global Practice Regulations (as applicable in 2018 and 2019);
 - (b) From 01 January 2018 to 17 September 2019, he held rights, which in effect put him in the position of a principal, namely 100% of shares, in Vivian Bell and Associated Limited (UK) which carried out public practice contrary to Paragraph 3(2)(b) of the Global Practice Regulations (as applicable in 2018 and 2019); and
 - (c) From 31 July 2017 to 14 November 2019, he failed to notify ACCA that he has complied with the local legislative and/or regulatory requirements of Sierra Leone, he is eligible to carry on public practice, and he shall be placed on ACCA's register of practitioners contrary to Paragraph 3(1)(d) of the Global Practice Regulations (as applicable in 2018 and 2019).

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2) Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014, Mr Bell, has failed to co-operate with the investigation of a complaint in that he failed to respond fully or at all to any or all of ACCA's correspondence dated:

- (a) 01 July 2019;
- (b) 16 July 2019;
- (c) 07 August 2019; and
- (d) 27 August 2019

3) By reason of his conduct in respect of any or all of the matters set out at 1(a) to 1(c) and /or 2(a) to 2(c) above, Mr Bell is:

- (a) Guilty of misconduct pursuant of byelaw 8(a)(i).

The Disciplinary Committee ordered that Mr Aina Vivian Solomon Bell be excluded from membership and to pay costs to ACCA in the sum of £6,500.

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: ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **227,000** members and **544,000** future members based in **176** countries that upholds the highest professional and ethical values.

We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

Since 1904 being a force for public good has been embedded in [our purpose](#). And because we're a not-for-profit organisation, we build a sustainable global profession by re-investing our surplus to deliver member value and develop the profession for the next generation.

Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow. Find out more about us at www.accaglobal.com