



Think Ahead

# News release

01 April 2021

## Disciplinary Committee ordered Member excluded from membership\*

On 30 March 2021, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Ganseh Sama Eric of Limbe, South West, Cameroon:

### Allegations

Mr Eric Ganseh Sama, a member of the Association of Chartered Certified Accountants ('ACCA'),

1. On one or more dates between 27 June 2014 and 24 March 2020,
  - a. Contrary to Global Practice Regulations 3(1)(b) (effective 01 March 2014 to 31 December 2016) carried on public practice in Cameroon without notifying the Admissions and Licensing Committee of his practising status;
  - b. Contrary to Global Practising Regulations 3(1)(d), (effective 01 January 2017 to 2020) carried on public practice in Cameroon without notifying ACCA and/or being placed on the register of practitioners.
2. On and after 01 December 2014, contrary to Global Practice Regulations 3(2)(a) and/or (b) (2014 to 2020), was a partner in AEG & Partners and/or held rights in AEG & Partners, that put him in the position of a principal of a firm where public practice was carried on.

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3. Contrary to Complaints and Disciplinary Regulation 3(1), failed to co-operate with an investigating officer in relation to the investigation of a complaint, in that he failed to provide adequate and/or any response to correspondence dated:
  - a. 16 October 2019;
  - b. 04 November 2019;
  - c. 10 February 2020.
  
4. Completed electronic Continuing Professional Development ('CPD') submissions incorrectly in that on or about 16 February 2018 and/or 14 July 2018 Mr Sama made a declaration that he had "not engaged in public practice activities (as defined by The Chartered Accountants' Global Practising Regulations 3 and 4), without holding an ACCA practising certificate", when he had engaged in such work without an ACCA practicing certificate.
  
5. Any or all of Mr Sama's conduct at Allegation 4 is:
  - a. Dishonest, in that he knew that he been carrying out public practice and knowingly declared to the contrary;
  
6. By reason his conduct above Mr Sama is:
  - a. Guilty of misconduct pursuant to bye-law 8(a)(i) in relation to any of the conduct in relation to Allegations 1, 2, 3, 4 and/or 5;

The Disciplinary Committee ordered that Mr Sama be excluded from ACCA membership and to pay costs to ACCA in the sum of £6.000.

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 -

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