



28 July 2022

Disciplinary Committee ordered Removed from the Membership*

On 22 July 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Zwelithini Ncube, of Waltham Cross, Hertfordshire, United Kingdom:

Allegation

The allegations faced by Mr Ncube, as amended, were as follows:

- 1 Mr Zwelithini Ncube, a Fellow of the Association of Chartered Certified Accountants ('FCCA'):
 - 1.1 On dates after 27 April 2010:
 - 1.1.1 Held himself out to be in public practice, in that he allowed himself to be referred to as an 'Accountant' and a 'Chartered Certified Account' (GPR 4) when he did not hold an ACCA practising certificate, contrary to Regulation 3(1)(a) of the Global Practising Regulations (2010 - 2020);
 - 1.1.2 Was a Director of one or more of the firms listed in Schedule B, which held itself out to be in public practice, contrary to Regulation 3(2)(a) of the Global Practising Regulations (2010-2020);
 - 1.1.3 Held rights in one or more of the firms listed in Schedule B, which in effect put him in the position of principal of the firm, which held itself out to be in public practice, contrary

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to Regulation 3(2)(b) of the Global Practising Regulations (2010-2020).

- 1.2 Declared in a CPD declaration to ACCA that he had not engaged in public practice without holding an ACCA practising certificate (GPR 3&4) when he had, on or about:
 - 1.2.1 07 March 2018; and/or,
 - 1.2.2 29 January 2019; and/or,
 - 1.2.3 26 February 2020.
- 1.3 Mr Ncube's conduct at Allegation 1.2 was:
 - 1.3.1 Dishonest, in that he knew he had engaged in public practice and/or that the declaration was inaccurate.
- 1.4 By reason of his conduct is:
 - 1.4.1 Guilty of misconduct pursuant to Bye-law 8(a)(i) in respect of any or all of the matters set out at Allegations 1.1 to 1.3.

The Disciplinary Committee ordered that Mr Zwelithini Ncube be excluded and to pay costs to ACCA in the sum of £11,325.

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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Notes to Editors

About ACCA: ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **233,000** members and **536,000** future members based in **178** countries and regions 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 <u>our purpose</u>. 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.

ACCA and CA ANZ have formed a <u>strategic alliance</u> for the benefit of members and to help shape the future of the profession. Find out more about us at <u>accaglobal.com</u>