



Think Ahead

News release

26 October 2022

Member Severely Reprimanded*

On 12 October 2022 the Consent Orders Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member, Mr Alhassan Sulaiman Bangura from Bristol, United Kingdom:

Allegations

Mr Alhassan Sulaiman Bangura, ACCA member

Allegation 1

Was in respect of the firms referred to in schedule A below, any or all of which were firms where public practice was carried on in the name of the firm, or otherwise in the course of the firm's business;

- a. a director of that company and/or
- b. held rights in that company which in effect put him in the position of principal of a firm.

Allegation 2

By reason of the matters referred to in allegation 1 above failed to comply with Regulations 3(2)(a) and/or 3(2)(b) of the Global Practising Regulations 2003 (as amended) then in force in that at all material times until 29 August 2019 he did not hold a valid practising certificate issued by the Association.

Allegation 3

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Engaged in public practice through one or more of the firms set out in Schedule A and accordingly failed to comply with Regulation 3(1)(a) of the Global Practising Regulations 2003 (as amended) and then in force in that at all material times until 29 August 2019 he did not hold a valid practising certificate issued by ACCA.

Allegation 4

Submitted or caused to be submitted CPD declarations to ACCA for the years 2017, 2018 and 2019 in which he incorrectly declared in any or all of those declarations that he had not engaged in public practice activities without holding an ACCA practising certificate in the previous 12 months.

Allegation 5

In respect of the matters referred to in allegation 4, Mr Bangura's conduct was reckless in that knowing he did not hold an ACCA practising certificate at the relevant time failed to have any or sufficient regard to the terms of the declaration referred to in allegation 4 above and that the declarations he gave in any or all of those years was untrue.

Allegation 6

Between 26 June 2017 and 29 August 2019, failed to register for anti-money laundering supervision in accordance with the requirements of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017.

Allegation 7

By reason of the matters referred to above, Mr Alhassan Sulaiman Bangura is:

- 7.1 guilty of misconduct pursuant to bye-law 8(a)(i); or in the alternative
- 7.2 liable to disciplinary action pursuant to bye-law 8(a)(iii), in respect of allegations 1- 3 only.

The Consent Order Chair ordered that Mr Alhassan Sulaiman Bangura be severely reprimanded, and pay costs to ACCA in the sum of £3,000 and a fine of £1,500.

ACCA's regulations require ACCA to publish the Committee's findings and orders by way of a press release, as soon as practicable.

- ends -

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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 [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.

ACCA and CA ANZ have formed a [strategic alliance](#) for the benefit of members and to help shape the future of the profession. Find out more about us at accaglobal.com