

19 January 2023

Member reprimanded*

On 10 January 2023 the Consent Orders Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member, Mr Kingsley Nortei A Oku Aryee from Leighton Buzzard, Bedfordshire, United Kingdom:

ALLEGATIONS

1. Mr Kingsley Nortei A Oku Aryee, ('Mr Aryee') a Fellow of the Association of Chartered Certified Accountants (FCCA):
 - a) Between 30 January 2018 and 30 September 2021, carried on public practice without holding a valid ACCA practising certificate, contrary to Regulation 3(1)(a) of the Global Practising Regulations (2018 – 2021);
 - b) Between 30 January 2018 and 30 September 2021, was a director of Oku-Aryee & Co Limited, a firm where public practice was carried on in the course of the Firm's business, contrary to Regulation 3(2)(a) of the Global Practising Regulations (2018 - 2021);
 - c) Between 30 January 2018 and 13 October 2021, held rights in Oku-Aryee & Co Limited, which in effect put him in the position of principal of the Firm, where public practice was carried on in the course of the Firm's business, contrary to Regulation 3(2)(b) of the Global Practising Regulations (2018 - 2021).
2. Mr Aryee submitted annual CPD declarations for the years 2017, 2018, 2019, incorrectly confirming in one or more of the declarations that he had not engaged in public practice activities without holding an ACCA practising certificate in the previous 12 months.

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3. By reason of the conduct referred to in allegation 2 above, Mr Aryee has failed to comply with Section 110.2 of the Code of Ethics and Conduct (as applicable from 2018 -2020).
4. Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014, Mr Aryee has failed to cooperate with the investigation of a complaint in that he failed to respond fully to ACCA's correspondence dated:
 - a) 25 August 2021;
 - b) 09 September 2021;
 - c) 14 September 2021;
5. By reason of the conduct referred to, Mr Aryee is:
 - a) In the light of matter is set out in Allegation 1, Mr Aryee is guilty of misconduct pursuant to bye-law 8(a)(i) in respect to any and all of the matters set out at allegations 1–4; or in the alternative
 - b) Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect to any and all of the matter is set out at allegations 1–4

The Consent Orders Chair ordered that Mr Kingsley Nortei A Oku Aryee be reprimanded and pay costs to ACCA in the sum of £2000.00.

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

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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