

24 July 2025

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09:30am on 12 August 2025. It will be held remotely but based at the ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU.

The hearing is open to any member of the public or the media who wish to attend. However, ACCA is only able to accommodate remote access to the hearing. Please contact adminadjudication@accaglobal.com to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr Kim David Hardie:

Allegations

1. Contrary to paragraph 14(2) and or 14 (3) of the Global Practising Regulations (as applicable in 2021 and 2022), between 19 August 2021 and 26 April 2022, failed to co-operate with ACCA in its monitoring and enforcement of compliance with these regulations in that he failed to provide the information requested to enable ACCA to:
 - (i) Confirm his firm's eligibility for registered auditor status;
 - (ii) Monitor his firm's compliance with the Chartered Certified Accountants' Global Practising Regulations 2003 ("GPRs") and
 - (iii) Monitor the standard of his firm's audit work.
2. Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Mr Kim David Hardie failed to cooperate fully with the investigation of a complaint in that he did not respond to any or all of ACCA's correspondence dated:
 - (i) 03 October 2022;
 - (ii) 25 October 2022;

(iii) 11 November 2022; and

(iv) 07 December 2022.

3. By reason of his conduct in respect of any or all the matters set out above, Mr Hardie is:

(i) Guilty of misconduct pursuant to bye-law 8(a)(i); or

(ii) Liable to disciplinary action pursuant to bye-law 8 (a)(iii).

The allegations listed above are current at the date of publication.

The case will be heard by a panel of the ACCA's Disciplinary Committee.

- ends -

For media enquiries, contact:

ACCA News Room

E: newsroom@accaglobal.com

Twitter/X: @ACCANews

[accaglobal.com](https://www.accaglobal.com)

About ACCA

We are ACCA (the Association of Chartered Certified Accountants), a globally recognised professional accountancy body providing qualifications and advancing standards in accountancy worldwide.

Founded in 1904 to widen access to the accountancy profession, we've long championed inclusion and today proudly support a diverse community of over 252,500 members and 526,000 future members in 180 countries.

Our forward-looking qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgment to create, protect, and report the sustainable value delivered by organisations and economies.

Guided by our purpose and values, our vision is to develop the accountancy profession the world needs. Partnering with policymakers, standard setters, the donor community, educators and other accountancy bodies, we're strengthening and building a profession that drives a sustainable future for all.

Find out more at: www.accaglobal.com