

12 June 2025

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09:30am on 11 July 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 Albie Turner.

Allegations

Mr Albie Turner FCCA, a member of the Association of Chartered Certified Accountants ("ACCA") and at all material times a director of Firm A (the "Firm"):

- 1) In connection with an audit monitoring compliance review, which took place between 8 June 2021 and 12 July 2021:
 - (a) Failed to disclose to ACCA the existence of three audit clients of the Firm (as set out in Schedule A below); and
 - (b) Confirmed on or about 08 June 2021 to an ACCA senior compliance officer that he did not have any shareholdings in, and was not a director of, any audit client when in fact he was both a director and a shareholder of Company A, being one of the three audit clients referred to above and in Schedule A.

- 2) Any or all of Mr Turner's conduct described in Allegation 1 above was:
 - (a) Contrary to paragraph 14(2) of the Global Practising Regulations (as applicable in 2021); and
 - (b) Dishonest in that he was aware of the existence of the three audit clients referred to in Allegation 1 (a) above, including that he was a director and shareholder of Company A but failed, when he knew he had an obligation to do so, to disclose any or all of that information to ACCA.
- 3) In the alternative in respect of the conduct referred to in Allegation 1 above, failed to demonstrate integrity.
- 4) In the further alternative, the conduct referred to in Allegation 1 was reckless in that Mr Turner paid no or insufficient regard to the need to ensure the information he provided to ACCA in connection with the audit monitoring compliance review of the Firm was comprehensive and accurate, when as he should have known, it was not.
- 5) In the period between 08 June 2021 and 12 July 2021, Mr Turner caused or permitted the Firm to act as Company A's auditors when Mr Turner was a shareholder and director of both the Firm and Company A, contrary to:
 - (a) Section 523.3 of ACCA's Code of Ethics and Conduct (as applicable in 2021); and/or
 - (b) R112.1 and 112.2 of the Fundamental Principle of Objectivity (as applicable in 2021).
- 6) By reason of his conduct in Allegations (1) to (5), Mr Turner is:
 - (a) Guilty of misconduct in respect of any or all the matters set out in Allegations (1) to (5) above, pursuant to bye-law 8(a)(i); or in the alternative
 - (b) Liable to disciplinary action in respect of any or all of the matters set out in Allegations (2)(a) and (5) pursuant to bye-law 8(a)(iii).

Schedule A

Names of clients	Accounts period end date
Company A	30/06/2025
Company B	28/12/2019
Company C	05/04/2019

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.

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For media enquiries, contact:

ACCA News Room

E: newsroom@accaglobal.com

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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