

29 April 2025

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09:30am on 02 May 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 Michael Andrew Harris.

Allegations

1. On or around August 2021 Mr Michael Harris, an ACCA member, in his role as Person A's existing accountant, failed to respond adequately to correspondence from Person A's proposed accountant, contrary to Section 320 of ACCA's Code of Ethics and Conduct.
2. Since 1 January 2023, Mr Michael Andrew Harris, an ACCA member, has breached the Global Practising Regulations by virtue of not holding a practising certificate with regards to any or all of the following, in that he:
 - a) Has been, or has held himself out to be in public practice, contrary to Regulation 3(1)(a) of the Global Practising Regulations 2014 (as amended);
 - b) Has been a Director of one or more of the firms set out at Schedule A, contrary to Regulation 3(2)(a) of the Global Practising Regulations 2014 (as amended);
 - c) Has held shares in one of more of the firms (set out at Schedule A) where public practice was being carried on in the name of that firm, that in effect put him in the position of Principal, contrary to Regulation 3(2)(b) of the Global Practising Regulations 2014 (as amended).

3. Contrary to Complaints and Disciplinary Regulations 3(1), Mr Harris has failed to cooperate with an investigation into a complaint, in that he did not respond to any or all of ACCA's correspondence dated:
 - a) 23 June 2023
 - b) 11 July 2023
 - c) 26 July 2023
4. By reason of the conduct as set out above, Mr Harris is:
 - a) Guilty of misconduct pursuant to bye-law 8(a)(i); or in the alternative;
 - b) 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