

24 April 2025

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09:30am on 22 & 23 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](mailto:adminadjudication@accaglobal.com) to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr Mehmood Mohammed.

## Allegations

Mr Mehmood Mohammed (Mr Mohammed), an ACCA member:

1. Between 26 June 2017 and 12 December 2022, failed on behalf of his firm to comply with (or demonstrate compliance with) the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 as particularised in Schedule 1 below.
2. Between 20 October 2021 and 18 July 2022 failed to supply ACCA with all the information necessary to enable it to complete its monitoring process efficiently contrary to Regulation 14(2) of the Global Practising Regulations (GPRs) (2021 – 2022).
3. On dates between 01 January 2021 and 31 December 2021 engaged in public practice without an ACCA Practising Certificate, contrary to Regulation 3(1)(a) of the GPRs (2021).
4. On dates between 01 January 2021 and 31 December 2021 was director of Firm A and on dates between 12 December 2022 to 8 May 2024, was director of Firm B, firms where public practice was

carried on in the name of the firm or otherwise in the course of the firm's business contrary to Regulation 3(2)(a) of the GPRs (2021) and Regulation 3(2)(a) of the GPRs (2024) respectively.

5. On dates between 01 January 2021 and 31 December 2021 and 12 December 2022 and 8 May 2024 held rights in Firm A which in effect put him in the position of principal of a firm contrary to Regulation 3(2)(b) of the GPRs (2021) and Regulation 3(2)(b) of the GPRs (2024) respectively.
6. Between 01 January 2021 and 31 December 2021 provided accountancy services through Firm A without arranging for it to be supervised for the purposes of anti-money laundering monitoring in accordance with the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017.
7. On dates between 01 January 2021 and 12 December 2022 was a director of Firm A, a firm which held itself out as being available to accept an appointment as an auditor, when it did not hold an auditing certificate issued by ACCA authorising it to carry on audit work, contrary to Regulation 2(1) of Annex 1, Appendix 1 of the GPRs (2021 – 2022).
8. Failed to co-operate fully with the investigation of a complaint in that he failed to respond to any or all of ACCA's correspondence dated (i) 07 September 2022; (ii) 17 October 2022; and/or (iii) 01 February 2023, contrary to Regulation 3(1) of Complaints & Disciplinary Regulations (2022 - 2023).
9. Submitted a CPD Declaration for 2021 on 13 April 2022 in which he declared that he had not engaged in public practice without holding an ACCA practising certificate or words to that effect.
10. The conduct as referred to in allegation 9 was reckless in that the declaration referred to was untrue, as Mr Mohammed should have known and according he paid no or insufficient regard to whether the declaration was true and accurate.
11. Submitted to ACCA a Firm Wide Risk Assessment purporting to have been completed on 31 March 2021

12. The conduct referred to in allegation 11 above was
- a) Dishonest in that Mr Mohammed knew a Firm Wide Risk Assessment had not been completed on 31 March 2021 but on a date unknown subsequent to this; and/or in the alternative
  - b) Demonstrated a lack of integrity.
13. By reason of his conduct Mr Mohammed is:
- a) Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the matters set out at allegations 1-12 above; or in the alternative
  - b) Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of any or all of the matters referred to in allegations 2-5 and 7-8 above.

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](mailto:newsroom@accaglobal.com)

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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](http://www.accaglobal.com)