

05 September 2025

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09:30am on 25 September 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 Alhassan Sulaiman Bangura.

Allegations

Mr Alhassan Sulaiman Bangura, a member of ACCA:

1. In an email dated 30 November 2018 informed HMRC that the amounts of sales reported in X Ltd's annual accounts, for the years ending 31 July 2014, 31 July 2015, 31 July 2016 and 31 July 2017, had been adjusted because of his client's motive to pay higher dividends for a pending mortgage application.
2. Between about 1 August 2013 and 31 July 2017 failed to ensure that X Ltd:
 - (a) correctly accounted for cash sales; and/or:
 - (b) disclosed cash sales to HMRC; and/or:
 - (c) did not understate gross sales to HMRC
3. Between about 11 October 2013 and 31 August 2017 failed to ensure that Y Ltd:
 - (a) correctly accounted for cash sales; and/or:
 - (b) disclosed cash sales to HMRC; and/or:

(c) did not understate gross sales to HMRC.

4. Between about 1 August 2013 and 31 August 2017 failed to ensure that those working under his authority were adequately supervised and/or monitored, which failure caused or materially contributed to one or more the following:

(a) Significant discrepancies between the amounts of turnover reported in X Ltd's annual accounts, for the years ending 31 July 2014, 31 July 2015, 31 July 2016 and 31 July 2017, and the amounts of total sales declared in X Ltd's VAT returns for the corresponding periods;

(b) HMRC to issue a formal VAT Assessment for additional VAT of £44,560 together with a Penalty Notice of £15,596.35 VAT to X Ltd for the years ending 31 July 2014, 31 July 2015, 31 July 2016 and 31 July 2017;

(c) Significant discrepancies between the amounts of turnover reported in Y Ltd's annual accounts, for the years ending 31 August 2014, 31 August 2015, 31 August 2016 and 31 August 2017, and the amounts of total sales declared in Y Ltd's VAT returns for the corresponding periods.

(d) HMRC to issue a formal VAT Assessment for additional VAT of £28,390 together with a Penalty Notice of £9,936.15 to Y Ltd for the years ending 31 August 2014, 31 August 2015, 31 August 2016 and 31 August 2017.

5. Mr Bangura's conduct was:

(a) In respect of Allegation 1 dishonest because:

(i) he knew there was no pending mortgage application; and/or:

(ii) he knew that the sales reported in X Ltd's annual accounts had not been adjusted because of his client's motive to pay higher dividends; and/or:

(iii) he attempted to mislead HMRC as to the reason for the making of the said adjustments to X Ltd's annual accounts;

(b) In the alternative in respect of Allegation 1, by reason of his conduct failed to demonstrate integrity;

(c) In respect of any or all of Allegations 1 to 4 contrary to the Fundamental Principle of Professional Competence and Due Care (as applicable 2013 to 2017).

6. By reason of his conduct, Mr Alhassan Sulaiman Bangura is:

(a) Guilty of misconduct in respect of any or all of the matters set out above pursuant to bye-law 8(a)(i); or in the alternative:

(b) Liable to disciplinary action in respect of any or all the matters set out at Allegations 1 to 4 (inclusive) and 5(c) 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.

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For media enquiries, contact:

ACCA News Room

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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