

14 October 2025

Disciplinary Committee ordered member to be admonished*

On 25 September 2025 the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Alhassan Sulaiman Bangura of Bristol, United Kingdom:

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 payer 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:

- (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:

- (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 Disciplinary Committee ordered that Mr Alhassan Sulaiman Bangura be admonished and to pay costs to ACCA in the sum of £3,000.

Please note that this may be the subject of an appeal.

ACCA's regulations require ACCA to publish the Committee's findings and orders by way of a news release, as soon as practicable.

** An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in the Appeal Regulations unless the Committee directs that the order should have immediate effect*

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For media enquiries, contact:

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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