ACCA Think Ahead

News release

18 September 2026

Disciplinary Committee ordered student severely reprimanded*

On 26 August 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Grace Tynan of Hampshire, United Kingdom:

<u>Allegations</u>

Miss Grace Tynan, an ACCA student:

1. On or around 5 October 2024 accepted a personal loan of £8,000 from Person A, a non-audit client of her employer, Firm A in breach of their internal polices and rules for Professional Conduct.

2. On or around 11 November 2025 altered a work paper reference in relation to the loan received from Person A to conceal the nature and/or recipient of the loan from Firm A.

3. On or around 14 November 2025 gave false and misleading responses to questions regarding the loan transaction and/or denied accepting a loan from a client when asked by Firm A.

4. In the Annual Declaration Form 2025/26, gave false and misleading responses regarding the loan transaction and personal relationship with Person A.

5. By reason of the conduct in Allegation 1, Miss Tynan failed to comply with R112.1 of the fundamental principle of professional objectivity and/or R115.1(c) of the fundamental principle of professional behaviour (as applicable in 2024).

6. In respect of Allegations 2 - 4, Miss Tynan was dishonest in that she sought to represent that:

    a. The loan transaction was not connected to her, when this was not true.

b. She sought to conceal the true nature of the transaction from Firm A.

c. She denied knowledge of the transaction when asked to provide information by a Partner of Firm A.

d. She failed to disclose receipt of a loan from a client when asked in Firm A's Annual Declaration Form 2025/26.

9. By reason of any or all of her conduct set out above, Miss Tynan is:

a. Guilty of misconduct pursuant to Bye-law 8(a)(i).

The Disciplinary Committee ordered that Miss Tynan be severely reprimanded and to pay costs to ACCA in the sum of £1,000.00.

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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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