ACCA Think Ahead

News release

29 July 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09.30am on 26 August 2026. 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 Miss Grace Tynan.

Allegations

Miss Grace Tynan, an ACCA Student:

1. On or around 5 October 2024 accepted a person 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).

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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.

7. In the alternative, on the same facts, in respect of the conduct referred to in Allegations 2 - 4, Miss Tynan failed to demonstrate integrity.

8. In the further alternative the conduct referred to in Allegations 2-4 was reckless.

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); or

   (b) In the alternative, liable to disciplinary action pursuant to Bye-law 8(a)(iii) in respect of Allegation 1.

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:
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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