ACCA Think Ahead

News release

18 November 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09:30am on 03 and 04 December 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 Claire Owen.

Allegations

Miss Claire Owen, a Fellow of the Association of Chartered Certified Accountants ('ACCA'):

1. Failed to comply with Section 320, Professional Appointments: Transfer of Information, of ACCA's Code of Ethics and Conduct in that she:

   (a) Failed to reply to any or all of the requests for the reasonable transfer of information sent by Client A's proposed accountant, as set out in Schedule 1: and/or;

   (b) Failed to provide to Client A's proposed accountant free of charge, any or all reasonable transfer information requested.

2. Failed to co-operate with the consideration or investigation of this complaint in that she failed to respond to any or all of ACCA's correspondence in Schedule 2, contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations.

3. By reason of the above, Claire Owen is:

(a) guilty of misconduct pursuant to bye-law 8(a)(i); or

(b) liable to disciplinary action 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.

- ends –

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