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 ACCA:

1. Between 12 September 2012 and 06 April 2020, engaged in public practice without an ACCA practising certificate, contrary to Regulation 3(1)(a) of the Global Practising Regulations (2012 – 2020).

2. Between 12 September 2012 and 06 April 2020, was the sole shareholder of Firm A which in effect put her in the position of principal of Firm A, a firm in/holding out as available for public practice, when she did not hold an ACCA practicing certificate contrary to Regulation 3(2)(b) of the Global Practising Regulations (2012 – 2020).

3. From 27 June 2017, has been providing accountancy services through her accountancy firm, being Firm A but has failed to register with a money laundering supervisor for anti-money laundering purposes.

4. Between 02 September 2022 and 05 October 2022, failed to co-operate with the consideration or investigation into a complaint in that she failed to respond to any or all of ACCA's correspondences on 02 September 2022, 20 September 2022, 28 September 2022, contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations (2022).

5. By reason of her conduct, is:

   a) Guilty of misconduct pursuant to bye-law 8(a)(i) or in the alternative;

   b) Save in respect of allegation 3, liable to disciplinary action pursuant to byelaw 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
E: newsroom@accaglobal.com
Twitter/X: @ACCANews
accaglobal.com

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