ACCA Think Ahead

News release

03 November 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:30am on 02 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 Mr Mohamed Abdi Mohamud

Allegations

Mohamed Abdi Mohamud ('Mr Mohamud'), at all material times an ACCA trainee:

1) Applied for membership to ACCA on or about 06 August 2020 and in doing so purported to confirm in relation to his ACCA Practical Experience training record:

   a) Person A was his Practical Experience Supervisor from 10 August 2009 to 09 January 2020 when Person A was in fact his Practical Experience Supervisor only from July 2018 to January 2020.

   b) He had achieved the following Performance Objective:

      - Performance Objective 11: Identify and manage financial risk

2) Mr Mohamud's conduct in respect of the matters described in Allegation 1 above was:

a) In relation to Allegation 1 a), dishonest in that Mr Mohamud sought to confirm Person A was his Practical Experience Supervisor from 10 August 2009 to 09 January 2020 which he knew to be untrue

b) In relation to Allegation 1 b), dishonest in that Mr Mohamud knew he had not achieved the performance objective referred to in Allegation 1 b) as described in the corresponding performance objective statement.

c) In the alternative, any or all of the conduct referred to in Allegation 1 above demonstrates a failure to act with Integrity.

3) In the further alternative to Allegations 2a), 2b) and 2c) above, such conduct was reckless in that Mr Mohamud paid no or insufficient regard to ACCA's requirements to ensure:

a) His practical experience was supervised for the minimum period required by ACCA of thirty-six months

b) That the performance objective statement referred to in paragraph 1b) accurately set out how the corresponding objective had been met;

4) Failed to co-operate with ACCA's Investigating Officer in breach of Complaints and Disciplinary Regulation 3(1) in that he failed to respond fully or at all to any or all of ACCA's correspondence dated,

a) 08 September 2025
b) 23 September 2025
c) 08 October 2025
d) 17 October 2025

5) By reason of his conduct, Mr Mohamud is:

a) Guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 4 above; in the alternative in respect of Allegation 4 only;

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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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