ACCA Think Ahead

News release

09 November 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09.30am on 08 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 Martin John Foster.

Allegations

Mr Martin John Foster, an ACCA Fellow:

1. Between 26 June 2017 and about 4 July 2023, failed on behalf of Firm A to comply with (or demonstrate compliance with) the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (the MLRs), namely:

    (a) Regulation 18(1); and/or
    (b) Regulation 18(4); and/or
    (c) Regulation 19(1)(a); and/or
    (d) Regulation 19(1)(b); and/or
    (e) Regulation 19(1)(c)

2. On or about 3 November 2021, submitted or caused to be submitted to ACCA an AML Risk Assessment Questionnaire (AML RAQ) on behalf of Firm A which falsely or inaccurately stated:

(a) Mr Foster had conducted and/or documented a Firm-Wide Risk Assessment (FWRA) and/or updated it on a periodic basis, when in fact he did not conduct and/or document a FWRA until about 4 July 2023;

(b) Firm A had documented AML Policy and Procedures (AML P&Ps) which were updated on a periodic basis, when in fact Firm A did not have documented AML P&Ps in place until about 5 July 2023 and/or any such AMP P&Ps had not been updated on a periodic basis.

3. In respect of Allegation 2 above, Mr Foster's conduct:

(a) Was dishonest, in that he knew he had not conducted and/or documented a FWRA and/or updated any such FWRA on a periodic basis; and/or

(b) Was dishonest in that he knew there were not documented AML P&Ps in place and/or that they were not updated on a periodic basis; alternatively:

(c) Demonstrates a failure to act with integrity.

4. In the further alternative, Mr Foster was reckless as to whether he provided accurate replies to the questions about Firm A's FWRA and/or AML P&Ps in ACCA's AML RAQ.

5. By reason of his conduct:

(a) Mr Martin John Foster is guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the matters set out at Allegations 1 – 4 above; and/or

(b) Is 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