

24 March 2026

Disciplinary Committee ordered severe reprimand*

On 26 February 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Benjamin Peter White, of Cheshire, England.

Allegations

Mr Benjamin Peter White, an ACCA member:

1. Pursuant to bye-law 8(a)(vi), has been disciplined by another professional or regulatory body, namely by ICAEW as confirmed by a decision made by it on 11 September 2018.
2. Pursuant to bye-law 8(a)(vii), being a director of and therefore a specified person in relation to Company A, is liable to disciplinary action by virtue of that company:
 - i) Entering administration on 27 March 2019; and
 - ii) Having gone into liquidation on 11 February 2020.
3. Contrary to bye-law 10(b), failed to bring promptly, or at all, to the attention of ACCA:
 - i) That he had been disciplined, as referred to in Allegation 1 above;
 - ii) That as referred to in Allegation 2 above, Company A had entered administrations; and
 - iii) That company had subsequently gone into liquidation.
4. In relation to his Continuous Professional Development declarations for 2018 and/ or 2019, both submitted on 25 February 2020, declared he had not been the subject of any disciplinary, or other

matter, that may engage bye-law 8 that had not already been disclosed to ACCA's Assessment or Investigations Departments, which was not true.

5. That his conduct as described in Allegations 4 was reckless in that he paid no or insufficient regard as to whether the declarations he made were true.
6. In relation to the following applications, confirmed he had not been the subject of any disciplinary matter within the terms of bye-law 8 that may call in to doubt the validity of such applications and which he had not already brought to the attention of ACCA's Assessment and Investigations Departments, which was not true:
 - i) Application dated 14 December 2018 to renew his practising certificate for the 2019 year, and/or
 - ii) Application dated 25 February 2020 to renew his practising certificate for the 2020 year.
7. That his conduct as described in Allegations 6 was reckless in that he paid no or insufficient regard as to whether the confirmations he made were true.
8. Contrary to Global Practising Regulation 12(2)(a), failed to notify ACCA forthwith, or at all, that on 4 June 2015 he had become a director of Company B a firm in public practice.
9. By reason of the above, Mr White is:
 - i) Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the conduct described in Allegations 4 to 7 above inclusive, and;
 - ii) In relation to Allegations 3 and 8, liable to disciplinary action pursuant to Bye-law 8(a)(iii).

The Disciplinary Committee ordered that Mr Benjamin Peter White be severely reprimanded and to pay costs to ACCA in the sum of £11,000.00.

Please note that this may be the subject of an appeal.

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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