

## HEARING

**DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF  
CHARTERED CERTIFIED ACCOUNTANTS****REASONS FOR DECISION**

**In the matter of:** Mr Albie Turner

**Heard on:** Thursday, 09 October 2025 & Monday, 05 January 2026

**Location:** Remotely via Microsoft Teams

**Committee:** Ms Carolyn Tetlow (Chair)  
Mr Ryan Moore (Accountant)  
Dr Louise Wallace (Lay)

**Legal Adviser:** Ms Juliet Gibbon

**Persons present  
and capacity:** Dr Lucie Danti (ACCA Case Presenter)  
Miss Sofia Tumburi (Hearings Officer)

**Observers on  
09 October 2025:** Alan Clamp (Appointments Board)  
Jamy Kuang  
Geraldine Murray (ACCA)

**Summary:** Allegations 1)(a), 2)(a), 2)(b), 5)(a), 5)(b) (in relation to R112.1) and 6)(a) – Proved. Allegations 1)(b) - No Evidence Offered - Not Proved

**Sanction:** Exclusion from membership with immediate effect

**Costs:** Mr Turner ordered to pay ACCA's costs in the sum of **£7,244.00**

## ACCA



+44 (0)20 7059 5000



info@accaglobal.com

[www.accaglobal.com](http://www.accaglobal.com)

The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

## **INTRODUCTION**

1. The Disciplinary Committee (“the Committee”) convened to determine allegations made by ACCA against Mr Albie Turner. Mr Turner did not attend the hearing and was not represented. ACCA was represented by Dr Lucie Danti.
2. The Committee had a Disciplinary Report and Bundle consisting of 180 pages, a Supplementary Bundle, consisting of 25 pages (including an earlier Disciplinary Committee decision dated 11 July 2025), four Tabled Additional Bundles consisting of 5 pages, 4 pages, 3 pages and 4 pages respectively, a Schedule of Pseudonymisation consisting of 1 page, and a Service Bundle consisting of 22 pages. The Committee was also provided with copies of ACCA’s Rulebook for 2019 and ACCA’s Code of Ethics and Conduct for 2019.
3. The hearing was adjourned part-heard on 09 October 2025, due to lack of time, and resumed on 05 January 2026.

## **SERVICE**

4. Dr Danti submitted that the Notice of Hearing, containing all the requisite information about the hearing, was sent by electronic mail to Mr Turner’s registered email address on 11 September 2025. She referred the Committee to notification confirming delivery to Mr Turner’s email address. She invited the Committee to find that service had been effected in accordance with Regulations 10 and 22 of The Complaints and Disciplinary Regulations 2014 as amended (“the Regulations”).
5. The Committee accepted the advice of the Legal Adviser.
6. The Committee was satisfied that the Notice of Hearing had been sent to Mr Turner’s registered email address in accordance with regulation 22 of the Regulations. The Committee also noted the confirmation of delivery. Regulation 22(8) stipulates that, when a notice has been sent by email, it is deemed to have been served on the day it was sent. Accordingly, the Committee was satisfied that the Notice of Hearing had been sent to Mr Turner 28 days prior to the hearing and that it contained the necessary information, in accordance with Regulation 10 of the Regulations.

7. The Committee determined that Mr Turner had been properly served with the Notice of Hearing in accordance with Regulations 10 and 22 of the Regulations.

#### **APPLICATION TO HEAR THE CASE IN PRIVATE**

8. Mr Turner had requested in his case management form dated 05 May 2025 that the hearing should be held in private due to his health, giving the reason as [PRIVATE]. The Committee noted that this application had been dealt with at an earlier hearing on 11 July 2025 which had been heard partly in private but then adjourned with directions. This Committee nevertheless treated Mr Turner's request in his case management form as an application for the current hearing also to be held entirely in private, and took into account the medical evidence which had been submitted (detailed below in the private version of this determination).
9. Dr Danti submitted that this hearing should be held partly in private when matters relating to Mr Turner's health were being referred to, but that the main substance of the Hearing did not relate to Mr Turner's health and those non-health related matters should be heard in public.
10. The Committee accepted the advice of the Legal Adviser who referred it to Regulation 11 of the Regulations.
11. The Committee was satisfied that matters relating to Mr Turner's health should be heard in private and that this outweighed the public interest in holding the matter wholly in public. It further concluded that the main focus of the allegations against Mr Turner and the majority of the evidence before the Committee did not relate to his health, and there was a public interest in those aspects not related to Mr Turner's health being heard in public. It therefore decided to hold the hearing in public, but to go into private session when matters relating to his health were discussed.

#### **APPLICATION TO PROCEED IN ABSENCE AND DECISION**

12. The Committee determined that the application to proceed in the absence of Mr Turner should be held wholly in private as matters relating to his health would be referred to by Dr Danti during her application.

[PRIVATE]

### **APPLICATION TO AMEND ALLEGATION 5**

13. During the course of its deliberations on facts and misconduct the panel noticed that the wrong dates had been pleaded in the stem of Allegation 5. This was raised with Dr Danti who then made an application to amend Allegation 5.
14. Allegation 5 reads:
  - 5) In the period between 08 June 2021 and 12 July 2021, Mr Turner caused or permitted the Firm to act as Company A's auditors when Mr Turner was a shareholder and director of both the Firm and Company A, contrary to:
    - (a) Section 523.3 of ACCA's Code of Ethics and Conduct (as applicable in 2021); and/or
    - (b) R112.1 and 112.2 of the Fundamental Principle of Objectivity (as applicable in 2021).
15. Dr Danti applied to amend Allegation 5 to read:
  - 5) In the financial period ending 30 June 2019, Mr Turner caused or permitted the Firm to act as Company A's auditors when Mr Turner was a shareholder and director of both the Firm and Company A, contrary to:
    - (a) Section 523.3 of ACCA's Code of Ethics and Conduct (as applicable in 2019); and/or
    - (b) R112.1 and 112.2 of the Fundamental Principle of Objectivity (as applicable in 2019).
16. Dr Danti submitted that the dates pleaded were inaccurate and this was due to an error by ACCA in drafting Allegation 5. She further submitted that Mr Turner would not be prejudiced in the conduct of his defence because the report and the bundle clearly referred to the audit completed by the Firm for Company A

for the financial year ending 30 June 2019. Dr Danti also submitted that Mr Turner had referred to the Firm's audits for the year ending 30 June 2019 in his written representations to the Senior Compliance Officer ("SCO") carrying out the monitoring review. It was therefore clear that Mr Turner had not been misled by the error and that he had understood that the allegation related to the period prior to 30 June 2019 and not to June/July 2021.

17. Dr Danti further submitted that it would amount to 'under charging' if Allegation 5 was not amended.
18. Dr Danti informed the Committee that the wording of Section 523.3 of ACCA's Code of Ethics and Conduct was the same in 2019 as in 2021, as was the wording of R112.1 and R112.2 of the Fundamental Principle of Objectivity. The Committee was provided with copies of both documents for 2019.
19. The Committee accepted the advice of the Legal Adviser who referred it to Regulation 5 of the Regulations and the case of *Professional Standards Authority and (1) The Health and Care Professions Council (2) Benedict Doree [2015] EWHC 822 (Admin)*.
20. The Committee decided to allow Dr Danti's application to amend Allegation 5. It noted that the SCO had carried out a review of the Firm's audit clients for the year 2019. It further noted that Mr Turner's written representations related to the accounts and audits carried out by the Firm for its audit clients in 2019. The Committee was, therefore, satisfied that the amendment would not prejudice Mr Turner in the conduct of his defence.

## **AMENDED ALLEGATIONS**

Mr Albie Turner FCCA, a member of the Association of Chartered Certified Accountants ("ACCA") and at all material times a director of Firm A (the "Firm"):

- 1) In connection with an audit monitoring compliance review, which took place between 08 June 2021 and 12 July 2021:
  - (a) Failed to disclose to ACCA the existence of three audit clients of the Firm (as set out in Schedule A); and

- (b) Confirmed on or about 08 June 2021 to an ACCA senior compliance officer that he did not have any shareholdings in, and was not a director of, any audit client when in fact he was both a director and a shareholder of Company A, being one of the three audit clients referred to above and in Schedule A.
- 2) Any or all of Mr Turner's conduct described in Allegation 1 above was:
  - (a) Contrary to paragraph 14(2) of the Global Practising Regulations (as applicable in 2021); and
  - (b) Dishonest in that he was aware of the existence of the three audit clients referred to in Allegation 1 (a) above, including that he was a director and shareholder of Company A but failed, when he knew he had an obligation to do so, to disclose any or all of that information to ACCA.
- 3) In the alternative in respect of the conduct referred to in Allegation 1 above, failed to demonstrate integrity.
- 4) In the further alternative, the conduct referred to in Allegation 1 was reckless in that Mr Turner paid no or insufficient regard to the need to ensure the information he provided to ACCA in connection with the audit monitoring compliance review of the Firm was comprehensive and accurate, when as he should have known, it was not.
- 5) In the financial period ending June 2019, Mr Turner caused or permitted the Firm to act as Company A's auditors when Mr Turner was a shareholder and director of both the Firm and Company A, contrary to:
  - (a) Section 523.3 of ACCA's Code of Ethics and Conduct (as applicable in 2019); and/or
  - (b) R112.1 and 112.2 of the Fundamental Principle of Objectivity (as applicable in 2019).
- 6) By reason of his conduct in Allegations (1) to (5), Mr Turner is:

- (a) Guilty of misconduct in respect of any or all the matters set out in Allegations (1) to (5) above, pursuant to bye-law 8(a)(i); or in the alternative
- (b) Liable to disciplinary action in respect of any or all of the matters set out in Allegations (2)(a) and (5) pursuant to bye-law 8(a)(iii).

**APPLICATION TO OFFER NO EVIDENCE IN RELATION TO ALLEGATION 1)(b)**

- 21. Dr Danti made an application to offer no evidence in relation to Allegation 1) (b). She informed the Committee that ACCA did not intend to call the SCO as a witness or to make an application to admit evidence of the SCO's conversation with Mr Turner on 08 June 2021 as hearsay evidence. Dr Danti submitted that in the circumstances there was no realistic prospect of ACCA proving the allegation to the requisite standard.
- 22. The Committee accepted the advice of the Legal Adviser.
- 23. The Committee noted that the allegation of dishonesty at Allegation 2)(b) specifically relates to Allegation 1)(a) and not to Allegation 1)(b). It also noted that part of the mischief alleged in Allegation 1)(b) was addressed in Allegation 5. It was of the view that without evidence from the SCO about the conversations she had with Mr Turner there was no realistic prospect of ACCA being able to prove Allegation 1)(b) on the balance of probabilities. The Committee, therefore, allowed Dr Danti's application to offer no evidence and found Allegation 1)(b) not proved.
- 24. The Committee gave careful consideration to the possibility of adjourning the hearing in order to allow ACCA the opportunity to contact the SCO and seek to call her as a witness. It noted that the SCO no longer worked for ACCA. It also noted that ACCA had not made an application for her evidence to be admitted as hearsay, but simply to offer no evidence on the charge, effectively withdrawing it. The Committee balanced the need for expedition in the case, which had already been significantly delayed, with the risk of undercharging, and noted that the charge of dishonesty related to Allegation 1)(a) but not to Allegation 1)(b). It considered that ACCA had had a long time to prepare its

case and seek the attendance of the witness, or at least an explanation for her absence, but had not done so. Weighing these factors, the Committee decided to allow Dr Danti's application to offer no evidence and found Allegation 1)(b) not proved.

## **BACKGROUND**

25. Mr Turner was admitted as a member of ACCA on 16 March 1998. He held a Practising Certificate with Audit Qualification from 01 May 2003 to 07 February 2022. That was replaced with a Practising Certificate when Mr Turner voluntarily surrendered his Practising Certificate with Audit Qualification and the Firm's Audit Certificate on 07 February 2022.

26. Mr Turner was a director of Company A for the financial year ended 30 June 2019. Company A was an audit client of the Firm at that time. The recent Companies House entry shows that Mr Turner remains a director and shareholder of Company A.

27. On 11 February 2021, Mr Turner was notified by the ACCA Professional Development Team ("PDT") that he had been selected for a review of his Continuous Professional Developments ("CPD") records for 2019.

28. On 12 April 2021, Mr Turner confirmed to PDT that the Firm had:

*"currently 8 audits of which 2 are charity audits".*

29. On 30 April 2021, the SCO asked Mr Turner to provide the following information as part of the Monitoring Review of the Firm's audit compliance:

*"....could you please let me have a list of audit clients with the following details:*

*Client name*

*Principal activities*

*Latest signed off year end*

*Turnover*

*Net assets*

*Audit fee*

*Director responsible...."*

30. On 07 May 2021, Mr Turner provided a list of the Firm's audit clients which only included five clients and did not include details of Company A, in which he was a director and shareholder.
31. On 04 June 2021, ACCA notified Mr Turner of the information requests; arrangements and timetables for the Monitoring Review. He was also reminded that:

*"Please note that in relation to audit work you will need to supply all evidence and documentation that you intend to place reliance on for the review.*

*Additional documentation submitted after the review may not be taken into consideration".*

32. Between 08 and 10 June 2021, the SCO corresponded with Person A, the audit manager of the Firm, regarding accessing the audit files for review and with questions on the information provided.
33. On 10 June 2021, the SCO sent a list of questions to Mr Turner (which had already been sent to Person A in relation to choosing the audit files to be reviewed. Person A, and not Mr Turner, replied to the SCO on the same day.
34. On 01 July 2021, Mr Turner and Person A attended the closing meeting. The SCO's note of the meeting included their response to the queries in relation to the Firm's audit clients and Mr Turner's interest outside of the Firm as follows:

a. Directors' business interest

*"1) List of the directors' other business interests – [Person A] maintained that [they] had send an excel spreadsheet to me with AT & [PRIVATE] other business interests. I have not received this, so [Person A] said that [they] would resend it ..."*

b. Audit clients

*"2) I asked why 3 audits which are on Fame were not included on the list of clients sent to me on 7/5/21. I was informed that that was a mistake. I then asked why he had told Professional Development on 12/4/21 that*

*he had 8 audits and 2 charities. He did not recall having sent an email to PD with that information.”*

c. Company A

*“3) Company A for the year ended 30/6/19 – A Turner & [Person B] directors of the Firm, are directors and 20% shareholders (10% each) in this company. The accounts have been audited by the Firm with [Person C] also a director of the Firm, signing the audit report.*

*Point 2 Response*

*Company B was missed off out of error when reviewing client list  
Company A was missed off out of error when reviewing the list  
Company C was not included due to dispute in fees that have still not been paid Resolution; Maintain full Excel spreadsheet with Audit clients (see enclosed)”.*

35. On 01 July 2021, and following the closing meeting, the SCO sent a list of outstanding information to Mr Turner including:

*“Further to our conversation this morning, please see below a list of outstanding information that I require:*

- 1. Schedule of other business interests for the directors ....*
- 2. An explanation of why the list of audit clients provided to ACCA on 7 May 2021 did not include the following audits: Company B 28/12/19, Company A 30/6/19 and Company C 5/4/19....*

*The booking email did say ‘Please note that in relation to audit work you will need to supply all evidence and documentation that you intend to place reliance on for the review. Additional documentation submitted after the review may not be taken into consideration.”*

36. On 09 July 2021, Person A replied to the SCO with a schedule of business interests and access to the audit file of Company A but this, apparently, was not received by the SCO.

37. On 10 July 2021, the SCO asked Person A to explain why Mr Turner's business interest in Company A was still not on the list he had provided:

*"I note that the list of other business interests for Albie & [Person B] does not include the directorships/shareholdings in Company A.*

*There do not appear to be any items in the zip file, item 5 ..."*

38. On 12 July 2021, Person A replied as follows but did not clarify why Mr Turner's directorship and shareholding in Company A had not been provided:

*"I have reattached to this email..." (i.e. a compressed file titled "5. Audit Records zip"*

39. On 18 August 2021, the SCO sent the Monitoring Review Report to Mr Turner, in which he was informed that, due to the unsatisfactory outcome of the Firm's audit monitoring review, he and the Firm had been referred to ACCA's Admissions and Licensing Committee ("A&LC"). The draft report for the A&LC was attached for Mr Turner's comments.

40. Between 16 September and 30 September 2021, the Firm instructed solicitors to respond to the Monitoring Review report, including a full response on 30 September 2021 which disagreed with the findings set out in the draft A&C Report.

41. On 08 October 2021, the SCO replied to Mr Turner with the reasons why ACCA's recommendations to the A&LC remained valid, notwithstanding the response from his solicitors.

42. On 19 October 2021, the SCO referred the case of Mr Turner to ACCA's Professional Conduct Department for investigation (while the referral to A&LC was still ongoing).

43. On 28 October 2021, following discussions between the Firm's newly instructed solicitors and the SCO, the Firm's solicitors emailed the following to confirm what had been agreed:

*"I write to confirm the plan as suggested by you.*

*You have agreed that you will contact the Hearings Team to cancel the hearing on 11 November, as long as the following conditions are met.*

*The conditions are that, by the close of business on Monday, the Firm provides a letter to you which confirms:*

- 1. That the Firm formally relinquishes its auditing certificate;*
- 2. That Albie Turner and [Person C] formally relinquish the auditing qualification attached to their practising certificate (but retain a general practising certificate);*
- 3. That the Firm, Albie and [Person C] have resigned all audit appointments and have confirmed this in writing to all audit clients (with copies of those letters to be provided to you); and*
- 4. That all references to the Firm, Albie and [Person C] being authorised/registered or otherwise able to carry out audit work on any website or any other platform have been removed.....*

*If these conditions are met, you will:*

- 1. Write to the hearings team to ask that they cancel the hearing on 11 November (although this will be a 'request' you have been told by the Case Presenter, who would appear on behalf of ACCA on 11/11, that the hearings team will agree to this);*
- 2. Re-submit your report to the Regulatory Assessor in order that conditions can be placed on any future re-application for an auditing certificate/qualification.*

*A copy of the Firm's letter will be sent to the Authorisation Team, who on the basis that it (and its directors) have relinquished their certificates, will issue a general practising certificate for the remainder of the year.*

*You will also seek confirmation as to whether or not any of the allegations of regulatory breaches or fitness and propriety made against the Firm, Albie and [Person C] need to be included in your report to the RA.*

*I would be grateful if you could please confirm that my understanding is correct.”*

44. On 01 November 2021, another director of the Firm provided evidence to the SCO that Mr Turner and the Firm had resigned from their ACCA Audit registration as agreed with ACCA.

45. On 08 March 2022, the Regulator Assessor made the following decision:

*“I note that Mr Turner and [Person C] have relinquished their practising certificates with audit qualification and the Firm’s auditing certificate. On the basis of the above I have decided pursuant to Authorisation Regulations 7(3)(b) and 7(4) that any future reapplication for audit registration by Mr Turner and [Person C], or by a firm in which either of them is a principal, must be referred to the Admissions and Licensing Committee, which will not consider the application until they have:*

- i) provided an action plan, which ACCA regards as satisfactory, setting out how they intend to prevent a recurrence of the previous deficiencies and;*
- ii) attended a practical audit course, approved by ACCA and;*
- iii) following the date of this decision resat and passed paper P7 (or the equivalent advanced level audit paper) of ACCA’s professional qualification.”*

46. On 14 June 2022 ACCA sent the allegations in the referral to Mr Turner.

47. On 14 July 2022 Mr Turner replied emphasising the audit manager’s roles in the Monitoring Review. He accepted that his directorship and shareholding in Company A were not disclosed. However, he said that he trusted the audit manager and did not know why his, Mr Turner’s, business interest in the company had been left out:

*“The Firm is a small practice that during the pandemic continued to employ all its staff and only furloughed 2 of its very junior employees for 2 months. Running a business [PRIVATE] was far from easy and a new experience for me as a business owner.*

*In amongst this challenging period, [PRIVATE], which again took up a great deal of my time.*

*The Firm paid [Person A] a competitive salary for his position as an Associate Director and one of his main duties was to take care of the audit side of the business. [Person A] also had a practising certificate, therefore I felt I could trust his competency...*

*I would like to state that the ACCA review for the audit was undertaken remotely and caused lots of issues as the reviewer from ACCA did not understand our systems. We work as a completely paperless business and everything is kept internally on our software systems, which appeared to cause problems for the reviewer.*

- 1.1 I would like to clarify the reason for the omission of Company C. Not only were there unpaid fees, at the time the list of audit clients was provided (7 May 2021) we had not had any contact with the client since June 2019 and had started the process of disengaging during the latter part of 2020.*
- 1.2 I accept that the list of audit clients provided was incomplete, however our software IRIS doesn't give you the option to run a report of all audits hence why some were omitted accidentally. In addition, the list was collated by [Person A], our audit manager and who controlled the audits...*
- 2.1 [Person A] was aware of [Person B]'s and my interest in Company A and I do not know why he omitted it from the list provided to the SCO on 9 July 2021. I must admit that I missed [Person A]'s email and furthermore, being copied into an email, I wouldn't feel I need to check everything given his seniority in the business.*
- 2.2 I accept that my directorship and shareholding in Company A were not disclosed. My comments in 1.2 apply here too and trusted [Person A] to provide you with a full and complete list.*
- 3.1 My position as a director of Company A was merely to provide some level of assurance to the main external investors that there was more than just one director on the Board of Directors and to be their "eyes and ears".*

*The reality is that I have never been involved in the day to day running of the company, my main role is very much admin related.*

*[Person D], the 80% shareholder and main director makes all business and operational decision, this is reflected in his shareholding and position of significant control.*

*[Person A] filed the accounts during lockdown without anyone's knowledge electronically. The accounts were not signed off by me, however it did have my name on it.*

*[Person D] would've signed these accounts before being filed.*

*3.2 I was not involved in either the preparation of the accounts or the audit. The accounts were prepared by [Person E] without any reference to me. All queries and questions were directed to [Person D]. The audit work was conducted by [Person A] who was to report directly to [Person C]. Once again, all queries and questions were directed to [Person D]. Unfortunately, as I later discovered, [Person A] took it upon himself to electronically submit the accounts without following the correct review process which I'm sure would have revealed that I was incorrectly named as the signatory of the accounts. This should have been [Person D] and it was [Person E] that confirmed to [Person A] that the accounts could be filed. As stated above this happened during the pandemic where communication was much more challenging with everyone working from home.*

*4.1 The company employed [Person A], an experienced senior accountant, audit manager and ACCA Practising Certificate holder. Based on his experience and competency he was put in charge of conducting all audits of [the Firm's] clients where needed. Only after the SCO's review did it become apparent that [Person A] wasn't as experienced and competent as was first thought. Whilst many of the deficiencies highlighted were the result of a lack of actual audit work and/or the recording of audit work undertaken, there were a number of deficiencies that could not reasonably be avoided or arose from the SCO misunderstanding the evidence made available to her...*

- 4.2 *I accept that the recorded audit work was insufficient and not conducted in accordance International Standards on Auditing. To my mind the biggest error was one of judgement in placing reliance on [Person A]'s competency and work ethics during a period when we were all facing the challenges of COVID-19, lockdowns and IT issues arising from the sudden need to be working from home. I passionately believe that had the Firm been operating under normal circumstances, the IASs would've been adhered to."*
48. On 15 March 2023 ACCA sent an email to Mr Turner asking him for further information in relation to the audit manager who was no longer with the Firm.
49. On 29 March 2023, Mr Turner explained that he had initially trusted the Firm's audit manager when conducting the audit assignments and replying to ACCA on behalf of the Firm. He stated, however, that the audit manager had failed to carry out the duties to the required standard and had resigned from the Firm on 24 September 2021.
50. On 20 November 2024 ACCA informed Mr Turner that a report of the disciplinary allegations would be drafted for consideration by an independent Regulatory Assessor.
51. The hearing listed on 11 July 2025 was adjourned to give Mr Turner an opportunity to provide updated medical evidence to ACCA. He had, however, failed to do so and ACCA subsequently sent an email to Mr Turner on 06 October 2025 informing him that it would not be proceeding to the Health Committee and the matter would be heard by the Disciplinary Committee.

#### **SUBMISSIONS ON FACTS AND MISCONDUCT**

52. Dr Danti took the Committee through the background of the case and referred it to the relevant documents.
53. In relation to Allegation 1)(a), Dr Danti referred the Committee to an email from Mr Turner to ACCA's PDT, dated 21 April 2021, which stated: '*We have currently 8 audits of which 2 are charity audits*', which Mr Turner subsequently informed the SCO he did not remember sending. She also referred the

Committee to an email sent by Mr Turner on 07 May 2021 which attached details of only five audit clients.

54. Dr Danti referred the Committee to the FAME (a software programme) printout that gave details of the three audit clients of the Firm that had failed to be disclosed by Mr Turner.
55. Dr Danti submitted that Allegation 1)(a) had been proved to the requisite standard.
56. In relation to Allegation 2)(a), Dr Danti submitted that Mr Turner's conduct was in breach of Regulation 14 of The Chartered Certified Accountants' Global Practising Regulations ("the GPR") because he had not *"supplied the Association with all the information necessary to enable the Association to complete its monitoring process efficiently"*. She invited the Committee to find Allegation 2)(a) proved.
57. In relation to Allegation 2)(b), Dr Danti submitted that Mr Turner clearly knew that the Firm had eight audit clients, including Company A in which he was a director and a shareholder, when he responded to the SCO's request for details of the Firm's audit clients giving details of only five audit clients. She submitted that Mr Turner must have been aware that only five clients were being disclosed to the SCO as it was him, not the audit manager, who had sent the email to the SCO purportedly giving full details of all the Firm's audit clients.
58. Dr Danti invited the Committee to find that Mr Turner had been subjectively dishonest when he deliberately failed to reveal the existence of three of the Firm's audit clients and that, objectively, his conduct would be considered dishonest by the standards of ordinary decent people. She invited the Committee to find Allegation 2)(b) proved.
59. Dr Danti addressed the Committee on the alternatives of a failure to act with integrity and recklessness, should it not find dishonesty.
60. In relation to Allegation 5)(a) and 5)(b), Dr Danti submitted that Mr Turner's conduct had breached Section 523.3 of ACCA's Code of Ethics and Conduct and R112.1 and R112.2 of the Fundamental Principle of Objectivity (as

applicable in 2019). She invited the Committee to find Allegations 5)(a) and 5)(b) proved.

61. In relation to Allegation 6)(a), misconduct, Dr Danti informed the Committee that misconduct was a matter for the judgement of the Committee. She submitted that this was a case where misconduct was clearly made out on the basis of Mr Turner's deliberate and dishonest conduct and his breaches of ACCA's Code of Ethics and Conduct and the Fundamental Principle of Objectivity. Dr Danti submitted that Mr Turner's dishonest conduct and his breaches had brought discredit to him, the Association and the accountancy profession and clearly amounted to misconduct, as defined by Bye-law 8(c). She submitted that the public would expect ACCA members to act with honesty and integrity and to be transparent with their regulator. She invited the Committee to find misconduct.

62. Dr Danti addressed the Committee on Mr Turner's liability to disciplinary action in the alternative to misconduct.

#### **DECISION ON FACTS AND MISCONDUCT**

63. In considering each of the allegations, the Committee took into account the submissions made by Dr Danti and it accepted the advice of the Legal Adviser. It also considered the documentary evidence, including the information provided to the SCO by Mr Turner and his detailed explanations for his actions contained in his correspondence.

#### **Allegation 1)(a) - Proved**

64. The Committee considered all the evidence before it and was satisfied that Mr Turner had failed to disclose the existence of three of the Firm's audit clients to the SCO.

65. The Committee noted Mr Turner did not dispute that he had failed to provide details of the three audit clients. In his email to the SCO, dated 11 July 2022, Mr Turner stated:

*"I accept that the list of audit clients provided was incomplete, however our software IRIS doesn't give you the option to run a report of all audits hence why some were omitted accidentally. In addition, the list was collated by [Person A], our audit manager and who controlled the audits".*

66. The Committee was satisfied, however, that it was Mr Turner who had failed to disclose three of the Firm's audit clients to the SCO as he had sent the email to them with the list of clients. It also noted that the number of audit clients was not large, and that one of the three audit clients that Mr Turner had failed to disclose to the SCO was Company A in which he was a director and shareholder. It noted that he had apparently been aware of the correct number of audit clients on 12 April 2021 when he had declared to the PDT department that the Firm had *"currently 8 audits of which 2 are charity audits"*. Also that, although Mr Turner had said that [Person A] was responsible for collating the information incorrectly it was Mr Turner's responsibility as a director of the Firm to submit the correct information to ACCA in connection with the monitoring review.
67. The Committee was of the view that Mr Turner must have been aware that three of the Firm's audit clients, in particular Company A, were missing from the list of the Firm's audit clients that he sent to the SCO by email on 11 July 2025, even if that list had been collated by the audit manager.
68. The Committee found Allegation 1)(a) proved on the balance of probabilities.

**Charge 2)(a) - Proved**

69. The Committee noted that the GPR provides the following under Regulation 14:
- (1) *Persons subject to these regulations shall be subject to monitoring by the Association, in order to monitor compliance with these regulations and with the bye-laws, which may be carried out by post, by email, by visiting the person's business premises and/or by any other form of communication.*
- (2) *For the purposes of regulation 14(1), members must supply the Association with all the information necessary to enable the Association to complete its monitoring process efficiently.*

- (3) *Persons subject to these regulations shall, and shall ensure (insofar as they are able) that all persons associated with them shall, co-operate with the Association in its monitoring and enforcement of compliance with these regulations and with the bye-laws”.*
70. The Committee was satisfied that as a director of the Firm and the main person dealing with ACCA's monitoring review of the Firm, there was an obligation on Mr Turner to supply all the information necessary to enable ACCA to complete its monitoring process efficiently. By failing to provide details of three of the Firm's audit clients Mr Turner had breached Regulation 14(2) of the GPR (as applicable in 2019).
71. The Committee found Allegation 2)(a) proved on the balance of probabilities

**Allegation 2)(b) - Proved**

72. The Committee applied the subjective and objective test for dishonesty as set out by the Supreme Court in the case of Ivey v Genting Casinos [2017] UKSC 67.
73. The Committee noted that the Firm had previously been subject to negative monitoring reviews. It determined that Mr Turner had been aware of the three audit clients which he did not disclose to the SCO and that he had deliberately failed to disclose their existence because he did not want the SCO to consider those files as part of the monitoring review. The Committee was satisfied that such conduct was subjectively dishonest on the part of Mr Turner and that his conduct would also be considered objectively dishonest applying the standards of ordinary decent people.
74. The Committee found Allegation 2)(b) proved on the balance of probabilities.
75. The Committee did not consider Allegations 3) or 4) which were pleaded in the alternative to Allegation 2)(b).

**Allegation 5)(a) – Proved**

76. The Committee noted the provisions of Section 523 of ACCA's Code of Ethics and Conduct (as applicable in 2019):

*“523.1 – Firms are required to comply with the fundamental principles, be independent and apply the conceptual framework set out in Section 120 to identify, evaluate and address threats to independence.*

*523.2 – Serving as a director or officer of an audit client creates self-review and self-interest threats. This section sets out specific requirements and application material relevant to applying the conceptual framework in such circumstances”.*

77. The Committee, in particular, noted that Section 523.3 of the Code of Ethics and Conduct sets out the requirement that:

*“A partner or employee of the Firm or a network firm shall not serve as a director or officer of an audit client of the Firm”.*

78. The Committee noted that Mr Turner does not dispute that he was a director and a shareholder in Company A. The Committee has also seen evidence of this from Companies House. In the Committee’s view Mr Turner should have known that he could not be a director and/or shareholder in Company A when it was an audit client of the Firm. By so doing Mr Turner had breached the requirements of Section 533.3 of the Code of Ethics and Conduct.

79. The Committee found Allegation 5)(a) proved on the balance of probabilities.

**Allegation 5)(b) –Proved in part**

80. The Committee noted Section 112 of The Fundamental Principles, being the Fundamental Principle of Objectivity:

*“R112.1 – A professional accountant shall comply with the principle of objectivity, which requires an accountant not to compromise professional or business judgment because of bias, conflict of interest or undue influence of others.*

*R112.2 – A professional accountant shall not undertake a professional activity if a circumstance or relationship unduly influences the accountant’s professional judgment regarding that activity”*

81. The Committee was satisfied, on the evidence before it, that ACCA had proved that Mr Turner had breached R112.1 of the Fundamental Principle of Objectivity (as applicable in 2019). His actions had not complied with the principle of objectivity because they had created a clear conflict of interests between his independence and objectivity as the company's auditor and his vested interest in that company as a director and shareholder. However, in relation to R112.2, it was of the view that there was no witness or other evidence before it to prove that Mr Turner's conduct had *in fact* compromised his professional or business judgment in any way or that his professional judgment had *in fact* been unduly influenced. There was no evidence demonstrating, for example, that the audit had been unduly favourable or had been altered or compromised by Mr Turner because of his personal interest in the company.
82. The Committee found Allegation 5)(b) proved in respect of R112.1 of the Fundamental Principle of Objectivity only.

#### **Allegation 6(a) – Misconduct Found**

83. The Committee considered whether the matters that it has found proved in respect of Allegations 1)(a), 2)(a), 2)(b), 5)(a) and 5)(b) (in relation to R112.1 only) amounted to misconduct. In so doing it considered the definition of misconduct provided in the case of *Roylance v. The General Medical Council (Medical Act 1983) UKPC 16; 1 AC 311* and it took account of Bye-law 8(c).
84. The Committee considered Mr Turner's deliberate failure to provide details of the existence of three of the Firm's audit clients to the SCO to be very serious. In the Committee's view Mr Turner's dishonest conduct and his breach of Section 523 of the Code of Ethics and Conduct had brought discredit to himself, the Firm, the Association and the accountancy profession. The public expect professional accountants to act with honesty and within their Code of Ethics and Conduct. The Committee was satisfied that both individually and collectively Allegations 1)(a), 2)(a), 2)(b), 5)(a) and 5)(b) (in relation to R112.1 only) were very serious and amounted to misconduct.
85. The Committee, having found misconduct on the part of Mr Turner, did not go on to consider the alternative charge as set out in Allegation 6)(b).

## **RESUMED HEARING**

86. The hearing resumed on 05 January 2026. In addition to the documents already provided for the Hearing on 09 October 2025, the Committee was provided with a public and a private transcript of the hearing on 09 October 2025, an additional Service Bundle, comprising 17 pages, a Tabled Additional Bundles, comprising 6 pages and two schedules of costs.
87. Dr Danti informed the Committee that the Hearings Officer had sent an email to Mr Turner on 10 October 2025 informing him that the resuming hearing would be taking place on 05 January 2026. The Committee was satisfied that Mr Turner had been notified of the date and time of the hearing as soon as was practicable following the last hearing, in accordance with Regulation 10(8) of the Regulations.
88. The Committee noted that Mr Turner had informed ACCA by email on 02 January 2026 that he would not be attending the resumed hearing due to his '[PRIVATE] *current position*'. No further information was provided. At the hearing on 09 October 2025 the Committee had made the decision to proceed in Mr Turner's absence, and it considered that it remained fair and in the public interest to proceed in Mr Turner's absence today. The Committee had also previously determined to hold the hearing partly in private when matters relating to Mr Turner's health were referred to and this decision is also appropriate for today's hearing.

## **SUBMISSIONS ON SANCTION**

89. Dr Danti informed the Committee that Mr Turner had no previous disciplinary findings recorded against him although she reminded it that he had previously relinquished his and the Firm's audit certificates by consent, following investigations by ACCA.
90. Dr Danti addressed the Committee on the factors that ACCA considered were the mitigating and aggravating features of the case.
91. Dr Danti referred the Committee to ACCA's 'Guidance for Disciplinary Sanctions'. She submitted that the appropriate and proportionate sanction in

this case was a matter for the judgment of the Committee. Dr Danti referred the Committee to the sections on dishonesty and seriousness at E2 and E3 in the sanctions guidance.

92. In respect of costs, Dr Danti referred the Committee to the Detailed and Simple Costs Schedules. She told the Committee that whilst ACCA claimed costs in the sum of £7,244.00 for the hearing on 09 October 2025, it had not made a claim for either the costs of the adjourned hearing in July 2025 or today's hearing. Dr Danti referred the Committee to the Guidance for Costs Orders and confirmed that no information had been received from Mr Turner in respect of his financial position. She submitted that, in the circumstances, the costs claimed were entirely reasonable.

### **DECISION ON SANCTION**

93. In reaching its decision on sanction, the Committee considered Regulation 13(1) in determining what, if any, sanction to impose on Mr Turner. It took into account the submissions made by Dr Danti and it referred to the Guidance for Disciplinary Sanctions issued by ACCA (last updated 14 February 2024). The Committee had in mind the fact that the purpose of a sanction is not to punish Mr Turner, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction it imposed must be proportionate. The Committee accepted the advice of the Legal Adviser.
94. The Committee carefully considered the aggravating and mitigating features of the case.
95. The Committee considered that Mr Turner's misconduct involved the following aggravating features:
- a. The misconduct was at the higher end of seriousness as it involved dishonesty and deliberately attempting to mislead an ACCA SCO.
  - b. Mr Turner had not expressed any insight or remorse for his conduct.
  - c. Mr Turner had not provided any evidence of remediation.

- d. The conduct had continued over a long period of time when Mr Turner was in a position of trust as a Director of the Firm and also a Director and Shareholder of Company A.
  - e. Mr Turner's breaches of ethics and the principle of objectivity had the potential to cause harm to the public and to public confidence in the accountancy profession.
96. The Committee considered that the only mitigating features were that Mr Turner had no previous disciplinary findings against him (although it noted the withdrawal by consent of his audit certificate) and that he had accepted that three of the Firm's audit clients had not been disclosed to the SCO.
97. The Committee went on to consider what, if any, was the appropriate and proportionate sanction to impose on Mr Turner. It did not consider that it would be appropriate, or in the public interest, to take no further action or to order an admonishment in a case where a member had deliberately acted dishonestly.
98. The Committee then considered whether to reprimand Mr Turner. The guidance indicates that a reprimand would be appropriate in cases where the misconduct is of a minor nature; there appears to be no continuing risk to the public and there has been sufficient evidence of an individual's understanding; together with genuine insight into the misconduct found proved. In the Committee's view, the misconduct was not of a minor nature, Mr Turner had not evidenced any insight into his misconduct and there was, therefore, a continuing risk to the public. Accordingly, the Committee concluded that a reprimand would not adequately reflect the seriousness of the misconduct in this case.
99. The Committee next considered whether a severe reprimand would be a sufficient and proportionate sanction or whether exclusion from membership was required. The guidance indicates that a severe reprimand would usually be applied in situations where the conduct is of a serious nature but where there are particular circumstances of the case, or mitigation advanced, which satisfies the Committee that there is no continuing risk to the public and there is evidence of the individual's understanding and appreciation of the conduct found proved. The guidance suggests that this sanction may be appropriate where most of the following factors are present:

- a. The misconduct was not intentional and no longer continuing.
- b. Evidence that the conduct would not have caused direct or indirect harm.
- c. Insight into failings.
- d. Genuine expression of regret/apologies.
- e. Previous good record.
- f. No repetition of failure/conduct since the matters alleged.
- g. Rehabilitative/corrective steps taken to cure the conduct and ensure future errors do not occur.
- h. Relevant and appropriate references.
- i. Co-operation during the investigation stage.

100. The Committee took into account that Mr Turner's misconduct included deliberate dishonesty and that whilst he had admitted that three of the Firm's audit clients had not been disclosed to the SCO, he had sought to blame an employee for this failure. The Committee had no evidence of insight, remediation, regret or apology. It also noted that only the following factors were present:

- a. Mr Turner had no previous disciplinary findings against him.
- b. There has been no evidence of repetition of the conduct since the matters alleged, although Mr Turner had, of course, relinquished his and the Firm's audit certificates.
- c. Mr Turner had cooperated with ACCA during the investigation stage.

101. The Committee concluded that, given the above, a severe reprimand would not be an appropriate or sufficient sanction to protect the public interest.

102. The Committee considered the guidance on dishonesty set out at Section E2 of ACCA's sanctions guidance:

*"E2.1 Dishonesty, even when it does not result in direct harm and/or loss, or is related to matters outside the professional sphere undermines trust and confidence in the profession. The Committee should consider all possible sanctions and/or combinations of sanctions available to it in every case,*

*nevertheless the courts have supported the approach to exclude members from their professions where there has been a lack of probity and honesty:*

*...there is no room for a dishonest doctor"; Singh v General Medical Council;*

*"For all professionals, a finding of dishonesty lies at the top of the spectrum of misconduct"; Tait v Royal College of Veterinary Surgeons;*

*"...in the absence of remarkably good reasons in mitigation it should lead to erasure"; The Fifth Shipman Inquiry.*

*E2.2 The public is entitled to expect a high degree of probity from a professional who has undertaken to abide by a code of ethics. The reputation of ACCA and the accountancy profession is built upon the public being able to rely on a member to do the right thing in difficult circumstances. It is a cornerstone of the public value which an accountant brings.*

*E2.3 The Committee should bear these factors in mind when considering whether any mitigation presented by the member is so remarkable or exceptional that it warrants anything other than exclusion from membership or removal from the student register".*

103. The Committee was mindful that the sanction of exclusion from membership of ACCA is the most serious sanction that can be imposed upon a member of ACCA. The Committee took into account the guidance that this sanction is likely to be appropriate when the relevant person's behaviour was fundamentally incompatible with being a member of ACCA. The Committee was satisfied that Mr Turner's deliberate and dishonest misconduct had reached that high threshold.
104. For the above reasons, the Committee concluded that the appropriate and proportionate sanction was exclusion from membership.
105. The Committee did not deem it necessary to impose a minimum period before which Mr Turner is able to apply for re-admission as a member.

## **DECISION ON COSTS**

106. The Committee was provided with two schedules of costs. It noted that ACCA applied for costs in the sum of £7,244, in respect of the investigation against Mr Turner and the hearing on 09 October 2025. Mr Turner had not sent in a completed statement of financial means, and the Committee, therefore, had no evidence about his current financial circumstances. It reminded itself that it should not speculate about Mr Turner's current financial circumstances.
107. The Committee was satisfied that the costs sought by ACCA were appropriate and had been reasonably incurred. It noted that ACCA had not claimed any sum for the adjourned hearing in July 2025 or today's resuming hearing.
108. The Committee determined that, in all the circumstances, it would be fair and proportionate to order Mr Turner to pay a contribution towards ACCA's costs in the sum of £7,244.00.

## **ORDER**

- i. Mr Albie Turner shall be excluded from membership of ACCA with immediate effect.
- ii. Mr Albie Turner shall pay costs to ACCA in the sum of £7,244.00 with immediate effect.

## **EFFECTIVE DATE OF ORDER**

109. In accordance with Regulation 20(1)(b) of the Regulations, the Committee directed that it was in the interests of the public for the order to have immediate effect. The order that Mr Turner shall be excluded from membership of ACCA shall, therefore, have immediate effect, subject to the order being varied or rescinded on appeal as described in the Appeal Regulations.
110. In accordance with Regulation 20(2) the order for Mr Turner to pay ACCA's costs in the sum of £7,244.00 shall have immediate effect.

**Ms Carolyn Tetlow**  
**Chair**  
**05 January 2026**