

08 June 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09:30am on 07 and 08 July 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 Brendan Brady.

Allegations

Mr Brendan Brady, ACCA Member:

- 1) Breached the Global Practising Regulations 2003 (as applicable in 2015) 'the regulations' regarding any or all of the following:
 - (a) Between 09 January 2015 to 17 January 2018, 11 April 2018 to 23 September 2020 and subsequently 04 June 2021 to 25 November 2024, he held himself out to be in public practice contrary to Regulation 3(1)(a) of the Global Practising Regulations.
 - (b) Between 09 January 2015 to 17 January 2018, he has been the Director of Firm A ("the Firm") where public practice is carried on in the name of the firm, without a practising certificate, contrary to Regulation 3(2)(a) of the Global Practising Regulations.
 - (c) Between 09 January 2015 to 17 January 2018, he held shares in a Firm, which in effect put him in the position of a Principal of a Firm where public practice is carried on in the name of the Firm, without a practising certificate, contrary to paragraph 3(2)(b) of the Global Practising Regulations.

- (d) Between 11 April 2018 to 23 September 2020 and subsequently between 04 June 2021 to 25 November 2024, he has been the Director of Firm B (“the Firm”) where public practice is carried on in the name of the firm, without a practising certificate, contrary to Regulation 3(2)(a) of the Global Practising Regulations.
 - (e) Between 11 April 2018 to 23 September 2020 and subsequently between 04 June 2021 to 25 November 2024, he held shares in a Firm, which in effect put him in the position of a Principal of a Firm where public practice is carried on in the name of the Firm, without a practising certificate, contrary to paragraph 3(2)(b) of the Global Practising Regulations.
- 2) Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), failed to co-operate with the investigation of a complaint in that she failed to respond sufficiently or at all to any or all of ACCA’s correspondence dated:
- (a) 25 June 2024;
 - (b) 10 July 2024;
 - (c) 15 August 2024;
 - (d) 29 August 2024.
- 3) Submitted or caused to be submitted to ACCA, Continuing Professional Development (CPD) declarations, in respect of the years 2015, 2016 ,2018, 2019, 2020, 2021, 2022 and 2023, as further detailed in schedule 1, in which he declared or otherwise acknowledged in respect of one or more of those declarations that he had not engaged in public practice activities without holding an ACCA practising certificate, when this was not true.
- 4) Mr Brady’s conduct in respect of allegation 3 was:
- I. Dishonest, in that he declared that he had not been carrying on public practice without a practising certificate, when he had been so doing, or in the alternative;
 - II. Demonstrates a lack of integrity, or in the further alternative;

III. Reckless, in that he declared he had not been engaging in public practice without a practising certificate, without proper regard as to whether this was true.

5) By reason of his conduct Mr Brady is:

I. Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the matters set out at Allegations 1 to 4 or, in the alternative;

II. Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of any or all of the matters set out in Allegations 1 and/or 2.

Schedule 1

Declaration	Date Submitted to ACCA
2015 Online Declaration	19 January 2016
2016 Online Declaration	18 April 2017
2017 Online Declaration	Not submitted
2018 Online Declaration	11 April 2019
2019 Online Declaration	11 April 2019
2020 Online Declaration	01 June 2021 & 16 March 2022
2021 Online Declaration	16 March 2022 & 11 January 2023
2022 Online Declaration	11 January 2023
2023 Online Declaration	11 January 2023

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.

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For media enquiries, contact:

ACCA News Room

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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