

06 February 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09.30am on 05 March 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 Miss Kaireen Fosang.

Allegations

Allegation 1

Ms Kaireen Fosang, an ACCA member breached the Global Practising Regulations (applicable from 2015 – 2024) by virtue of the following

- a) On dates between, 23 May 2015 to present, Miss Fosang was holding out and/or carrying on public practice). without holding a valid ACCA practising certificate, contrary to regulation 3(1)(a).
- b) On dates between, 23 May 2015 to 24 May 2023, Ms Fosang was an LLP Designated Member of LK FINANCIAL ACCOUNTING LLP, a firm carrying on and/or holding out to be in public practice without holding a valid ACCA practising certificate, contrary to regulation 3(2)(a).
- c) On dates between, 6 December 2019 to 30 March 2021, Ms Fosang was director of KAREEN FOSANG LTD, a firm carrying on and/or holding out to be in public practice without holding a valid ACCA practising certificate, contrary to regulation 3(2)(a).
- d) On dates between, 6 December 2019 to 30 March 2021, Ms Fosang held rights in KAREEN FOSANG LTD, which in effect put her in position of principal of a firm carrying on and/or holding out

to be in public practice without holding a valid ACCA practising certificate, contrary to regulation 3(2)(b).

- e) On dates between, 30 June 2021 to 24 May 2023, Ms Fosang was director of LK ACCOUNTING SERVICES LTD, a firm carrying on and/or holding out to be in public practice without holding a valid ACCA practising certificate, contrary to regulation 3(2)(a).
- f) On dates between, 30 June 2021 to 24 May 2023, Ms Fosang held rights in LK ACCOUNTING SERVICES LTD, which in effect put her in position of principal of a firm carrying on and/or holding out to be in public practice without holding a valid ACCA practising certificate, contrary to regulation 3(2)(b).
- g) On dates between, 21 July 2021 to 18 May 2024, Ms Fosang was director of NOKO LTD, a firm holding out to be in public practice without holding a valid ACCA practising certificate, contrary to regulation 3(2)(a).
- h) On dates between, 21 July 2021 to 18 May 2024, Ms Fosang held rights in NOKO LTD, which in effect put her in position of principal of a firm carrying on and/or holding out to be in public practice without holding a valid ACCA practising certificate, contrary to regulation 3(2)(b).

Allegation 2

On dates between 26 June 2017 to 15 June 2021, Ms Fosang an ACCA member, provided accountancy services within the terms of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 without having registered with a supervisory authority for monitoring purposes, contrary to regulation 3(2) of Annex 1 of the Global Practising Regulations 2003.

Allegation 3

On dates between, 05 May 2018 to 26 January 2022, Ms Fosang submitted online annual CPD returns to ACCA as detailed in Schedule 1, in which she declared that she had not engaged in public practice without holding an ACCA Practising certificate when she had.

Allegation 4

Ms Fosang's conduct in respect of allegation 3 above:

- a) Was dishonest in that he knew she had been carrying on public practice without a practising certificate but declared that he had not; or
- b) Demonstrates a lack of integrity; or in the further alternative;
- c) Was reckless in that he failed to have any or sufficient regard to the declaration she signed when he wrongly stated that she had not engaged in public practice activities without holding a practising certificate.

Allegation 5

- a) In respect of any or all of the facts set out at allegations 1 to 4 above, Ms Fosang is guilty of misconduct pursuant to bye-law 8(a)(i) or in the alternative;
- b) In respect of allegation 1, liable to disciplinary action contrary to bye-law 8(a)(iii).

Schedule 1	
CPD return – public practice declaration	Date of submission
2016	05 May 2018
2017	05 May 2018
2018	16 Jan 2019
2019	07 Jan 2020
2020	27 Jan 2021
2021	26 Jan 2022
2022	27 Jan 2023

The allegations listed above are current at the date of publication.

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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