

30 March 2026

Disciplinary Committee ordered member excluded*

On 28 January 2026 & 16 March 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Ponnambalam Balakumar of Morden, United Kingdom:

Allegations

Mr Ponnambalam Balakumar, an ACCA member,

1. On or around 9 March 2023, has failed to provide information requested by ACCA which is necessary to complete the audit monitoring process efficiently, in breach of The Chartered Certified Accountants' Global Practising Regulations 2003 ("GPR 2023"), namely:
 - a. GPR 14 (Monitoring and compliance); and
 - b. Appendix 1 – United Kingdom Audit Regulations 2016 ("AR 2016") 15(2) (Monitoring).
2. By reason of his conduct, Mr Balakumar is:
 - a. Guilty of misconduct pursuant to Bye-law 8(a)(i) in respect of any or all of the matters set out above.

The Disciplinary Committee ordered that Mr Balakumar be excluded from ACCA membership and to pay costs to ACCA in the sum of £6,943.00.

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

ACCA's regulations require ACCA to publish the Committee's findings and orders by way of a news release, as soon as practicable.

** An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in the Appeal Regulations unless the Committee directs that the order should have immediate effect*

- ends -

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