

15 April 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09.30am on 14 and 15 May 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 Daniel Peter Ryan (also known as Donal Ryan).

Allegations

Mr Daniel Peter Ryan (also known as Donal Ryan) a member of ACCA

1. Between 1 May 2013 and 31 March 2018 signed audit certificates in respect of Company A for the years ended shown below when he had a financial or business relationship with Company A
 - (a) y/e 31 December 2012
 - (b) y/e 31 December 2013
 - (c) y/e 31 December 2014
 - (d) y/e 31 December 2015
 - (e) y/e 31 December 2016
 - (f) y/e 31 December 2017
 - (g) y/e 31 December 2018

2. Between 1 March 2016 and 31 March 2022 signed audit certificates in respect of Company A for the years ended shown below when a close family member had a financial or business relationship with Company A

- (a) y/e 31 December 2015
- (b) y/e 31 December 2016
- (c) y/e 31 December 2017
- (d) y/e 31 December 2018
- (e) y/e 31 December 2019
- (f) y/e 31 December 2020
- (g) y/e 31 December 2021

3. Mr Ryan's conduct was:

- (a) In respect of Allegations 1(a), 1(b), 1(c), 1(d), 1(e), 1(f), 2(a), 2(b) and 2(c) contrary to Section 290.4 of ACCA's Code of Ethics and Conduct (as applicable from 2013 to 2018).
- (b) In respect of Allegations 1(g), 2(d) and 2(g) contrary to Section 120.12A1 of ACCA's Code of Ethics and Conduct (as applicable from 2019 to 2022).
- (c) In respect of Allegations 1(a), 1(b), and 1(c) contrary to Global Practising Regulation 16(1) (Annex 2) (as applicable from 2012 to 2014) in that he failed to comply with the APB Ethical Standard 1 (Revised) in relation to independence.
- (d) In respect of Allegations 1(d), 1(e), (f), 2(a), 2(b) and 2(c) contrary to Global Practising Regulation 16(1) (Annex 2) (as applicable 2015 to 2017) in that he failed to comply with the FRC Revised Ethical Standard 2016 in relation to independence.
- (e) In respect of Allegations 1(g), 2(d), 2(e), 2(f) and 2(g) contrary to Global Practising Regulation 13(1) (Annex 2 Appendix 1) (as applicable from 2018 to 2022) in that he failed to comply with the Ethical Standard for Auditors (Ireland) in relation to independence.

4. By reason of his conduct, Mr Ryan is:

- (a) Guilty of misconduct pursuant to Bye-law 8(a)(i) in respect of any or all of the matters set out at 1 to 3 above, or in the alternative:

- (b) Liable to disciplinary action pursuant to Bye-law 8(a)(iii) in respect of any or all of the matters set out at 1 to 3 above.

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