ACCA Think Ahead

News release

18 November 2026

Disciplinary Committee ordered exclusion from membership*

On 04 & 05 November 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Milan Chandulal Pandya, of Hertfordshire, England.

Allegations

Milan Chandulal Pandya FCCA:

1. In relation to an ACCA monitoring visit to his firm (the firm) on 07-08 December 2022 failed to provide to the Senior Compliance Officer (SCO) for inspection at the commencement of the visit as had been previously requested by them the firm's audit files in respect of the audits of:

    1.1 Company B's accounts for the year ended 30 June 2021.

    1.2 Company C's accounts for the year ended 31 December 2021.

2. By reason of the matters referred to in allegation 1 above, breached regulation 14(2) and/or 14(3) of the Global Practising Regulations.

3. On 15 December 2022 provided the SCO with the firm's audit file in respect of the audit of Company D's accounts for the year ended 31 October 2021 containing documents which had been added and/or amended on or after 09 December 2022 in order to provide additional and/or better 'evidence' to support the audit opinion which had been previously given on 14 June 2022, full particulars of which are set out in Schedules A, B, and C to these allegations.The allegations listed above are current at the date of publication.

4. By reason of the matters referred to in allegation 3 above:

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4.1 Was dishonest, in that he provided the firm's audit file to the SCO knowing the contents of the file had been altered after the relevant audit had been completed.

5. In respect of the Review section of a 'fit and proper form for an individual' regarding Person X completed on or about 01 June 2022, failed to explain why he had concluded that Person X was 'fit and proper' to conduct audit work.

6. By reason of the matters referred to in allegation 5 above, breached the fundamental principle of professional competence and due care (2022).

7. By virtue of any or all of the facts above, is:

7.1 Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Pandya be excluded from membership and to pay costs of £12,000.00 to ACCA.

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*"

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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