

09 October 2026

Disciplinary Committee ordered member excluded with immediate effect*

On 02 October 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr David Charles Lafferty of Dublin, Ireland:

Allegations

Mr David Charles Lafferty being a Fellow of ACCA and at all material times holder of an ACCA practising certificate:

1. Between 05 December 2025 and March 2026, on the dates particularised in Schedule 1 below:
 - (a) Failed to supply the ACCA with all the information necessary to enable the ACCA to complete its monitoring process efficiently, for the purposes of Regulation 14(1) of the Global Practising Regulations 2003 ("GPR") (as amended), contrary to Regulation 14(2) of the GPR; and:
 - (b) Failed to co-operate with the ACCA in its monitoring and enforcement of compliance with the GPR and/or with ACCA's bye-laws, contrary to GPR Regulation 14(3).

Schedule 1

Date
05 December 2025
12 January 2026
19 January 2026
26 January 2026

2. Between 02 March 2025 and 14 April 2026, failed to co-operate with the consideration and/or investigation of this complaint in that he failed to respond to any or all of ACCA's correspondence in

Schedule 2, contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended) (“CDR”).

Schedule 2

Date
02 March 2026
19 March 2026
07 April 2026

3. By reason of the conduct described in any or all of the matters set out at Allegations 1 to 2, Mr David Charles Lafferty is:
 - a. Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr David Charles Lafferty be excluded from membership with immediate effect and to pay costs to ACCA in the sum of £5,190.00.

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*

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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