

09 September 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09:30am on 08 and 09 October 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 Edem Bernard Agbenya.

Allegations

Mr Edem Bernard Agbenya (Mr Agbenya), being an ACCA Fellow:

1. Between, 14 March 2018 – 01 June 2023, has breached the Global Practising Regulations 2003 (GPRS) (as applicable from 2017 to 2023) in that without holding an ACCA practising certificate he:
 - a) Carried on public practice contrary to GPR 3(1)(a).
 - b) Was a director of Company A, where public practice was conducted in the name of the Firm and/or in the course of the Firm's business, contrary to GPR 3(2)(a).
 - c) Held rights in Company A, where public practice was conducted in the name of the Firm and/or in the course of the Firm's business, which in effect put him in position of a principal (more than 75% shares) contrary to GPR 3(2)(b).

2. Between, 31 December 2018 – 29 November 2021, Mr Agbenya submitted online annual CPD declarations (set out in Schedule 1) confirming that he had “not engaged in public practice (as defined by GPR 3 and 4), without holding an ACCA practising certificate...”
3. Mr Agbenya’s conduct in respect of allegation 2 was:
 - a) Dishonest in that he knew that the declarations she submitted or caused to be submitted were false;
 - b) In the alternative, such conduct demonstrates a failure to act with integrity; or
 - c) In the further alternative, such conduct was reckless in that he paid no, or insufficient, regard to the truth and accuracy of the declarations submitted or caused to be submitted.
4. By reason of any or all of his conduct set out above, Mr Agbenya is:
 - a) Guilty of misconduct pursuant to bye-law 8(a)(i)
 - b) Liable to disciplinary action pursuant to bye-law 8(a)(iii)

Schedule 1

CPD return – public practice declaration	Date of submission
2018	31 December 2018 (twice) / 31 December 2019
2019	06 September 2020 / 29 November 2021
2020	06 September 2020 / 29 November 2021
2021	29 November 2021 (twice)

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

E: newsroom@accaglobal.com

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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