ACCA Think Ahead

News release

19 November 2026

Disciplinary Committee ordered member severely reprimanded*

On 28 October 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Michael Charles Keatley, of Buckingham, England.

Allegations

Mr Michael Charles Keatley (Mr Keatley), an ACCA member who does not and has not had an ACCA practising certificate:

Allegation 1

a. Between 01 September 2016 and 22 October 2024, engaged in public practice without holding a practising certificate contrary to Regulation 3(1)(a) of the Global Practising Regulations.

b. Between 01 September 2016 and 22 October 2024 was a director of Firm A (a firm where public practice was carried out in the name of the firm) without holding a practising certificate contrary to Regulation 3(2)(a) of the Global Practising Regulations.

Allegation 2

a. Between 2016 to 2021 submitted annual CPD returns, to ACCA, as set out in Schedule A below, in which he declared or otherwise confirmed that he had not engaged in public practice or words to that effect without holding an ACCA practising certificate.

d. Mr Keatley's conduct was reckless in that he failed to have any or sufficient regard to whether the declaration was correct or otherwise.

Allegation 3

In light of all or any of the facts set out at Allegations 1 to 2 above Mr Kealtey is:

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

The Disciplinary Committee ordered that Mr Keatley be severely reprimanded and to pay costs of £7,591.00 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"*

- ends –

For media enquiries, contact:
ACCA News Room
E: newsroom@accaglobal.com
Twitter/X: @ACCANews
accaglobal.com

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