

29 September 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09.30am on 28 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 Michael Charles Keatley.

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 practicing certificate contrary to regulation 3(1)(a) of the Global Practising Regulations 2003.
- (b) Between 01 September 2016 and 22 October 2024 was a Director of Firm A (a firm where public practice was carried on in the name of the firm) without holding a practicing certificate contrary to regulation 3(2)(a) of Global Practising Regulations 2003.
- (c) Between 23 August 2017 and 22 October 2024 held shares in Firm A, giving him a controlling interest and which in effect put him in the position of being a principal in the firm, without holding a practicing certificate contrary to Global Practising Regulation 3(2)(b).

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 practicing certificate..
- (b) Mr Keatley's conduct in respect of allegation 2a) was dishonest in that he knew he had been carrying on public practice without a practising certificate but declared he had not and/or in the alternative;
- (c) Such conduct demonstrates a lack of integrity, or in the further alternative;
- (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 any or all of the facts set out at allegations 1-2 above Mr Keatley is:

- (a) Guilty of misconduct pursuant to bye-law 8(a)(i) or in the alternative;
- (b) In respect of allegation 1 only liable to disciplinary action pursuant to bye-law 8(a)(iii).

Schedule 1

Annual Return	Date of Submission (on or about)
2016	30-Dec-2016
2017	27-Dec-2017
2018	26-Dec-2018
2019	30-Dec-2019
2020	15-Sep-2020

The allegations listed above are current at the date of publication.

- ends -

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