

28 February 2025

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09.30am on 01 April and 02 April 2025. 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 Patrick Gabriel O'Donovan

Allegations

- 1(a) Mr O'Donovan did not respond to written correspondence from solicitors representing Mr A, a client of his firm, dated: 25 May 2017, 18 December 2017, 9 January 2018, 15 March 2018, 10 May 2018 and/or 16 May 2018, until 24 May 2018.
- 1(b) Mr O'Donovan's conduct in respect of 1(a) above was contrary to Section 150.1 and/or 150.3 (Professional behaviour) (as applicable in 2018).
- 2 Between 04 December 2018 and 15 January 2019, Mr O'Donovan behaved in a manner towards Mr A, a client of his firm, which displayed a lack of courtesy and consideration, as detailed in Schedule A, contrary to Section 150.3 (as applicable in 2018) and Section 115.3 (as applicable in 2019) (Professional Behaviour).
- 3(a) On 04 December 2018 and 5 December 2018, Mr O'Donovan sent correspondence to Mr A, a client of his firm, concerning payment of fees for accountancy services which referred to issues arising from a separate personal arrangement that he had entered into with Mr A.

3(b) Mr O'Donovan's conduct in respect of 3(a) above was contrary to:

- (i) Section 120.2 (Objectivity) (as applicable in 2018); or in the alternative
- (ii) Section 150.3 (Professional Behaviour) (as applicable in 2018).

4 By reason of his conduct, Mr O'Donovan is:

- (a) Guilty of misconduct in respect of any or all the matters set out at allegations 1, 2 and/or 3, pursuant to bye-law 8(a)(i); or in the alternative
- (b) Liable to disciplinary action in respect of any or all the matters set out at allegations 1, 2 and/or 3, pursuant to bye-law 8(a)(iii).

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

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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