

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS REASONS FOR DECISION

- In the matter of:** Miss Ong Yeefong
- Heard on:** Thursday, 13 February 2020
- Location:** ACCA, The Adelphi, 1-11 John Adam Street,
London, WC2N 6AU
- Committee:** Mr Michael Cann (Chair)
Mr Peter Brown (Accountant)
Mr Geoffrey Baines (Lay)
- Legal Adviser:** Mr David Marshall
- Persons present and capacity:** Mr Benjamin Jowett (ACCA Case Presenter)
Ms Nkechi Onwuachi (Hearings Officer)
- Observers:** None
- Summary:** Removed from the student register
- Costs:** Miss Ong to pay a contribution of £350 towards
ACCA's costs.

1. The Committee heard an allegation of misconduct against Miss Ong. Mr Jowett appeared for ACCA. Miss Ong attended by telephone from Malaysia with the assistance of an interpreter in Malaysian Chinese.

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ALLEGATION(S)/BRIEF BACKGROUND

2. The allegation against Miss Ong was as follows:

Allegation 1

- (a) During a FAB examination on 02 February 2019, Miss Ong Yeefong was in possession of an unauthorised item namely a mobile phone while the exam was in progress, contrary to Examination Regulation 6 (2019).
- (b) Miss Ong Yeefong used or attempted to use the unauthorised item above to gain an unfair advantage;
- (c) Miss Ong Yeefong conduct in respect of 1(a) - (b) above was:
 - (i) Dishonest, in that she used or attempted to use an unauthorised item which she had in her possession in the examination room to gain an unfair advantage; or alternatively
 - (ii) Contrary to the Fundamental Principle of Integrity (as applicable in 2018) in that such conduct demonstrates a failure to be straightforward and honest
- (d) By reason of her conduct, Miss Ong Yeefong is:
 - (i) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at 1(a) to 1(c) above; or
 - (ii) Liable to disciplinary action pursuant to bye-law 8(a)(iii), in respect of 1(a) above.
 - (iii)

DECISION ON FACTS/ALLEGATION(S) AND REASONS

3. At the start of the hearing, Miss Ong admitted everything set out in the Allegation and the Chair announced that the facts had been found proved, except for Allegation 1(c)(ii), which was an alternative to 1(c)(i).
4. Miss Ong admitted misconduct, but the Committee exercised its own judgement on that. The Committee had no doubt that the admitted facts amounted to misconduct. They brought discredit on her and on the ACCA. Her conduct was deplorable and would be regarded as such by fellow students and the public. **The Committee therefore found Allegation 1 proved.**

SANCTION(S) AND REASONS

5. Having found the Allegation proved, the Committee considered what sanction, if any, to impose.
6. The facts of this case were that about 20 minutes before the end of the 'FAB' exam on 2 February 2019, an Invigilator saw Miss Ong using a mobile phone at her examination desk. When he approached, she tried to hide the phone under her papers, but the Invigilator confiscated it. Miss Ong made full and frank admissions from the start. In the form she filled in immediately after the exam, she admitted using the phone *'to pass [the] exam'* and admitted that she intended to gain an unfair advantage. In an email dated 31 July 2019, she said that she was using the phone to look at Weechat messages and to do a Google search about the FAB exam. In an email on 17 August 2019, she offered her 'sincere apologies.' Miss Ong was equally frank in the hearing. She said that she had been using the phone to look up answers. She said that in previous exams she had been allowed to take a mobile phone into the exam. She said she did not listen attentively to the Invigilator's announcement and so did not appreciate that she could not do so in this exam. She accepted that what she was doing with the phone was wrong.

7. The Committee first considered whether there was any aggravating or mitigating factors.
8. With regard to mitigating factors, Miss Ong had no previous findings against her. She admitted the facts immediately and fully. She co-operated with the investigation. She was frank and open about her misconduct and did not seek to minimise it. She expressed remorse. The Committee accepted that she had appreciable insight. However, Miss Ong provided very little information, even when questioned by the Committee during the hearing. This may have been due to stress, but the Committee could only act on the information it was provided with.
9. Any form of exam cheating is a serious matter. It is amongst the most serious types of misconduct that a student can commit. It undermines the system of professional qualification and is unfair and demoralising to other students. However, the Committee did not identify any aggravating factors, which made this case significantly worse than other cases of its kind.
10. The Committee next considered the relevant sanctions in ascending order.
11. The Guidance states that admonishment and reprimand are appropriate where 'the conduct is of a minor nature'. The dishonesty in this case was far too serious to be dealt with by these sanctions.
12. The Guidance states that the sanction of severe reprimand 'would usually be applied in situations where the conduct is of a serious nature but there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public, and there is evidence of the individual's understanding and appreciation of the conduct found proved'. The key factors set out in the Guidance were not present in this case. The misconduct was deliberate. Exam cheating does cause indirect harm by undermining the examination system. There were no references, and no information about Miss Ong's past, current or future circumstances. Some of the other factors were present, but were of limited

importance. The Committee concluded that cheating in an examination was so serious that the sanction of severe reprimand would not be adequate.

13. The Committee next considered the sanction of removal from the student register. In this case, the behaviour was fundamentally incompatible with being a student of ACCA. Miss Ong's conduct was dishonest. The Committee was satisfied that removal from the student register was the minimum sanction it could impose.
14. The Committee considered whether it was necessary to make an order extending the period before Miss Ong could apply to be readmitted. Given the mitigating factors set out, it decided that it was not necessary.

COSTS AND REASONS

15. Mr Jowett applied for costs totalling £7,060.50. The Committee was satisfied that these proceedings were properly brought and that ACCA was entitled, in principle, to a contribution to its costs.
16. With regard to the amount, the hearing has taken less time than estimated as Mr Jowett recognised. The costs therefore have to be reduced. More importantly, Miss Ong submitted a statement of means which was not challenged by ACCA. This satisfied the Committee that she could only afford a very small proportion of the sum claimed. On this basis, the Committee assessed the contribution at £350. Even this sum will be difficult for Miss Ong to pay immediately. The Committee hopes that ACCA will be able to agree a period of time for payment.

ORDER

17. The Committee ordered as follows:
 - (a) Miss Ong shall be removed from the student register
 - (b) Miss Ong shall make a contribution to ACCA's costs of £350

EFFECTIVE DATE OF ORDER

18. This order shall take effect from the date of the expiry of the appeal period referred to in the Appeal Regulations.

Michael Cann

Chair

13 February 2020