



Think Ahead

News release

14 April 2022

Member severely reprimanded*

On 31 March 2022, the Consent Orders Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member Mr Hien Thanh Le from Enfield, Middlesex, United Kingdom.

Allegation

1. From 17 June 2013, Mr Hien Thanh Le, a Fellow of ACCA, whilst not holding an ACCA practising certificate:
 - a) Has been in public practice in that he allowed himself to be known as an 'Accountant' and/or as a 'Chartered Accountant', contrary to Global Practising Regulations 2003 (as applicable in 2013 - 2021), Regulation 3(1)(a);
 - b) Has been a Director of Hien Le & Co Limited, a firm which carried on public practice, contrary to Global Practising Regulations 2003 (as applicable in 2013 - 2021), Regulation 3(2)(a);
 - c) Has held rights, which in effect put him in position of a principal (75% or more shares) of Hien Le & Co Limited, a firm which carried on public practice, contrary to Global Practising Regulations 2003 (as applicable in 2013 - 2021) Regulation 3(2)(b).

- 2.

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- a) On the following dates, Mr Hien Thanh Le, electronically completed his annual Continuous Professional Development ("CPD") returns, declaring that he had not engaged in public practice activities without holding an ACCA practising certificate ("the Declaration"):
- i. 01 January 2015 (2014 CPD return);
 - ii. 02 January 2016 (2015 CPD return);
 - iii. 01 January 2017 (2016 CPD return);
 - iv. 03 January 2018 (2017 CPD return);
 - v. 02 January 2019 (2018 CPD return);
 - vi. 02 January 2020 (2019 CPD return);
 - vii. 31 December 2020 (2020 CPD return).
- b) Mr Hien Thanh Le's conduct at Allegations 2(a)(i)-(vii) above, was reckless in that he failed to have any or sufficient regard to, the terms of the Declaration he gave, when he wrongly confirmed he had not carried on public practice activities without holding a practising certificate (as per Global Practising Regulations 2, 3 and 4), or otherwise acknowledged he required a practising certificate if he engaged in public practice.
3. In light of any or all, of the facts set out in Allegations 1(a) – 1(c) and 2(a)-2(b) above, Mr Hien Thanh Le is guilty of misconduct pursuant to bye-law 8(a)(i).

The Consent Orders Chair ordered that Mr Le be severely reprimanded, and pay costs to ACCA in the sum £1077.50 and a fine of £3984.00.

ACCA's regulations require ACCA to publish the Committee's finding and orders by way of a press release, as soon as practicable.

- ends -

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We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

Since 1904 being a force for public good has been embedded in [our purpose](#). And because we're a not-for-profit organisation, we build a sustainable global profession by re-investing our surplus to deliver member value and develop the profession for the next generation.

Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow. Find out more about us at www.accaglobal.com