

HEARING
**DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF
CHARTERED CERTIFIED ACCOUNTANTS**

REASONS FOR DECISION

In the matter of:	Miss Wanling Han
Heard on:	Tuesday, 05 December 2023
Location:	Held remotely by MS Teams
Committee:	Mr Michael Cann (Chair) Ms Andrea White (Accountant) Mrs Jackie Alexander (Lay)
Legal Adviser:	Ms Helen Gower (Legal Adviser)
Persons present and capacity:	Mr Benjamin Jowett (ACCA Case Presenter) Ms Lauren Clayton (Hearings Officer)
Summary	Allegations 1a), 1b), 2a) and 2b) proved and those facts amount to misconduct. Exclusion from membership with immediate effect
Costs:	£6,500

INTRODUCTION

1. The Disciplinary Committee (“the Committee”) met to hear allegations against Miss Wanling Han. Miss Han was not present and was not represented. ACCA was represented by Mr Jowett. The papers before the Committee consisted of

ACCA



+44 (0)20 7059 5000



info@accaglobal.com



www.accaglobal.com



The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

a main bundle numbered 1-305, an “additional” bundle numbered 1-27, a bundle of performance objectives numbered 1-73, a service bundle numbered 1-19, and a two-page memorandum and agenda.

PRELIMINARY MATTERS

2. The Committee first considered whether the appropriate documents had been served in accordance with the Complaints and Disciplinary Regulations (‘the Regulations’). The Committee took into account the submissions made by Mr Jowett on behalf of ACCA and it also took into account the advice of the Legal Adviser.
3. The service bundle included the Notice of Hearing dated 07 November 2023, thereby satisfying the 28-day notice requirement, which had been sent to Miss Han’s email address as it appears on the ACCA register. The Notice included correct details about the time, date, and remote venue of the hearing, it also notified Miss Han of the option to attend the hearing by telephone and to be represented if she wished. Additionally, the Notice provided details about applying for an adjournment and the Committee’s power to proceed in her absence if considered appropriate. A delivery receipt dated 07 November 2023, confirming delivery of the Notice, was also provided.
4. The service bundle also included a telephone attendance note dated 01 December 2023 made by ACCA’s hearing officer. The note records that the call was unanswered with no opportunity to leave a message. The Committee also had sight of two emails dated 23 November and 01 December 2023 from ACCA’s hearing officer to Miss Han. The e-mails followed up the Notice of Hearing and invited Miss Han to advise whether she would be attending the hearing.
5. The Committee, having considered the relevant documents, was satisfied that Notice had been served in compliance with the Regulations.

PROCEEDING IN ABSENCE

6. Having concluded that proper notice had been served in accordance with the Regulations, the Committee went on to consider whether to exercise its discretion to proceed in the absence of Miss Han. The Committee took into account that Miss Han had not responded to the Notice of Hearing or to the emails from ACCA's Hearings Officer. It noted that in August to December 2022 Miss Han had corresponded with ACCA using her registered e-mail address. In Miss Han's last email dated 23 December 2022 she stated that she would not reply further to ACCA in respect of this matter.

7. The Committee was of the view that Miss Han had voluntarily absented herself and that her attendance was unlikely to be secured by an adjournment. The Committee carefully balanced Miss Han's interests against the wider public interest and concluded that it was in the interests of justice that the matter proceed expeditiously notwithstanding the absence of Miss Han.

ALLEGATIONS

Wanling Han ('Miss Han'), at all material times an ACCA trainee,

1. Applied for membership to ACCA on or about 10 May 2020 and in doing so purported to confirm in relation to her ACCA Practical Experience record:
 - a) Her Practical Experience Supervisor in respect of her practical experience training in the period from 2 May 2016 to 10 May 2020 was Person 'A' when Person 'A' did not supervise that practical experience training in accordance with ACCA's requirement as published from time to time by ACCA or at all

 - b) She had achieved the following Performance Objectives which was not true:
 - Performance Objective 1: Ethics and professionalism
 - Performance Objective 2: Stakeholder relationship management

- Performance Objective 5: Leadership and management
- Performance Objective 14: Monitor performance
- Performance Objective 17: Tax planning and advice

2. Miss Han's conduct in respect of the matters described in Allegation 1 above was:

- a) In respect of Allegation 1a) dishonest, in that Miss Han sought to confirm her Practical Experience Supervisor did supervise her practical experience training in accordance with ACCA's requirements or otherwise which she knew to be untrue.
- b) In respect of allegation 1b) dishonest, in that Miss Han knew she had not achieved all or any of the performance objectives referred to in paragraph 1b above as described in the corresponding performance objective statements or at all.
- c) In the alternative, any or all of the conduct referred to in Allegation 1 above demonstrates a failure to act with integrity.

3. In the further alternative to Allegations 2a), 2b) and or 2c) above, such conduct was reckless in that Miss Han paid no or insufficient regard to ACCA's requirements to ensure:

- a) Her practical experience was supervised;
- b) Her Practical Experience Supervisor was able to personally verify the achievement of the performance objectives she claimed and/or verify they had been achieved in the manner claimed;
- c) That the performance statements referred to in paragraph 1b) accurately set out how the corresponding objective had been met.

4. By reason of her conduct, Miss Han is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all of the matters set out at 1 to 3 above.

BRIEF BACKGROUND

8. Miss Han was admitted as an affiliate member of ACCA on 16 January 2017. She was admitted as a full member on 14 May 2020 following an application for membership submitted on or about 10 May 2020.
9. Part of the requirement of becoming an ACCA member, in addition to passing the relevant exams, is the completion of practical experience. ACCA's practical experience requirement ('PER') is a key component of the ACCA qualification.
10. ACCA's PER is designed to develop the skills needed to become a professionally qualified accountant. There are two components to the PER:
 - Completion of nine performance objectives ('POs'). Each PO includes a statement of 200 to 500 words, in which the student explains how they have achieved the objective. They should, therefore, be unique to that student. The PO must be signed off by a practical experience supervisor ('PES'), who must be a qualified accountant recognised by law in the relevant country and/or a member of an IFAC body. They must have knowledge of the student's work in order to act as a PES. The PES is typically the student's line manager, though if their line manager is not suitably qualified, they can nominate an external supervisor provided the external supervisor has sufficient connection with the trainee's place of work.
 - Completion of 36 months practical experience in accounting or finance related roles, verified by a PES. The period of practical experience may be verified by a non-IFAC qualified line manager.
11. Those undertaking the PER are known as trainees. The trainee's progress towards the PER is recorded online in their PER Training Record. The Training

Record is completed using an online tool called 'MyExperience' which is accessed via the student's MyACCA portal.

12. In support of her application for membership, Miss Han submitted a PER Training Record to ACCA on or around 10 May 2020. She claimed she had achieved her practical experience by working for Company B. She stated that she had worked for Company B as a Customer Manager from 02 May 2016. No end date is recorded, indicating that she remained employed until the date she submitted her PER Training Record. Miss Han indicated that she had practical experience of 48 months with Company B. In relation to this role, her PER training record named a single supervisor Person B, who is recorded as authorised to approve Miss Han's experience/time claim only. Person B is recorded as a 'non-IFAC qualified line manager'.
13. Miss Han's training record referred to Person A as her 'IFAC qualified external supervisor'. On 10 May 2020, Person A approved all nine of Miss Han's POs. Miss Han's application for membership was granted on 14 May 2020.
14. During 2021 it came to the attention of ACCA's Professional Development team that between December 2019 and January 2021, around 100 ACCA trainees had submitted PER Training Records in which they claimed their POs had been approved by Person A. ACCA's case, supported by evidence from Person C, Manager of ACCA's Professional Development Team, was that it would not be expected that a PES had more than two to three trainees at any one time.
15. A review was carried out by ACCA's Professional Development Team. It noted that a number of POs submitted by the trainees Person A had allegedly supervised were identical or strikingly similar to each other. In relation to Miss Han, the review showed that four of her PO statements were first in time and five of her PO statements, which were not the first in time, were identical or significantly similar to the PO's contained in the PERs of many other ACCA trainees who claimed to have been supervised by Person A.
16. Person A, who is a member of the Chinese Institute of Certified Public Accountants (CICPA), an IFAC registered body, was contacted by ACCA. They

provided witness evidence stating they had only supervised one ACCA trainee who was not one of the 100 trainees referred to above.

17. The matter was referred to ACCA's Investigations Team. A member of that team sent an email to Miss Han's registered email address on 12 August 2022. Attached to the email was a letter which set out the complaint and requested that Miss Han respond to a number of questions.
18. In an email dated 22 August 2022, Miss Han provided a response. In particular she stated:

'...[Person A] denied that they undertakes director of any students and I guess the verified case ACCA verified with them involves information embezzlement, hence they negated supervision of that part. [Person A's email address and the one I provided in PER are different, which is may caused by [Person A's] another email that is registered years ago and abandoned due to rare use. This point can be proved by my known address that [Person A] uses currently:[sic]

*...
[Person A] made business with the company I work for, hence I invite them to be PER director. My company has investment bank's business and [Person A] worked in startup investment company, hence our investment bank department will have cooperation with some investment institutions to jointly invest in some growing professional, exquisite, specialized, and new enterprises. In the period of [Person A's] supervision, I charged a pharmaceutical company's fund-raising, who is a Hubei high-tech enterprise, and out bank wanted to cooperate with it by means of debt financing. [Person A] was equity financing party and we needed to conduct due diligence to this company and issue general scheme. By change they were member of CICPA, so I invited them to register our supervisor. Next I will provide relevant roofs through corporate public system.[sic]*

*...
I also keep business relations with [Person A] and have their phone number, qq email, wechat, QQ and I am exchanging business with them on wechat these days. I will provide my contact with them in the attachment.[sic]*

My some POs are same as other students' PO to some extend [sic]. In the course of learning ACCA, I think I have many common feelings with my classmates, which are from our common courses or senior's experience sharing or joint discussions. [Person A] also gave me some suggestions when while supervising, which are may similar to another student's advice, who they supervised. However, I can guarantee that my drafted Pos are all my true feeling.[sic]

I think I accepted [Person A's] supervision in accordance with guideline, hereby I cannot agree with your opinion [sic]..."

19. Miss Han was asked further questions and she replied on 31 August, suggesting that there had been "*information embezzlement*", but again stating that [Person A]'s supervision of her was genuine.
20. ACCA sent Miss Han additional questions on 08 September, and Miss Han responded on 09 September 2022, suggesting that "*my notes have also encountered information leakage problems, and there may be information theft, and there is the situation that others have leaked my notes and then sent them to the website first [sic]...*"
21. ACCA asked Miss Han if she had any evidence that her notes were stolen, and she responded on 24 September 2022 stating "*Regarding note leaks and [Person A] information leaks its all of my personal speculation [sic]...*"
22. In answers to further questions from ACCA, Miss Han stated on 08 November 2022 that Person A supervised her mainly by phone and WeChat and the meeting records had not been saved for a long time. Miss Han declined to provide clarification on her responses by telephone but provided a further written response on 11 November 2022. She confirmed that she had no evidence to prove the leakage of information.
23. ACCA obtained a statement from Person A in relation to the responses provided by Miss Han. Person A explained that the information provided by Miss Han about themselves is publicly available. They also provided screenshots

of messages between themselves and Miss Han. The messages provided by Person A are dated 19 August, and Person A advised that this correspondence took place in 2022. The messages therefore post-date ACCA's initial correspondence with Miss Han on this matter which commenced on 12 August 2022.

24. The messages provided by Person A demonstrate that Miss Han initially contacted Person A with a query about investment and suggesting that she had previously consulted with Person A by telephone. Person A had responded by saying "*I'm not clear about that*". In their statement Person A stated that they do not recall Miss Han consulting them by telephone previously. In their statement Person A described telephone calls with Miss Han in which Miss Han tried to persuade them to explain to ACCA that they had acted as her ACCA supervisor, but Person A had refused to do so.
25. Person A provided a copy of a message sent by Person A to Miss Han dated 22 November 2022 in which Person A stated:

"Hi. Yesterday, I received email from acca again. Please do not tell acca again that I made you supervisor, or that you know me, or you have business dealings with me, because these are obviously not true. Due to your lies and deceptions, recently I've had to dedicate a lot of efforts and time in replying acca, and it has been very troublesome. I hope that this matter comes to a conclusion now, and if you want to resolve this matter, you should contact the person who gave you my info back then, instead of contacting me, whose information was leaked. Thanks for your understanding. [sic]"

26. On 23 December ACCA sent an email to Miss Han with a copy of Person A's statement and the message from Person A to Miss Han dated 22 November. Ms Han was asked to comment on the investigating officer's view that Miss Han had sought out Person A on the internet, initially claiming that she wanted investment advice, but then attempted to persuade Person A that they had acted as Miss Han's supervisor. Miss Han responded the same day, but she did not respond to the investigating officer's question. She stated that she was "*deceived by a third party*" who had pretended to be Person A. Miss Han added

that “*What really supervises me has always been the fake [Person A], and the real [Person A] has not been supervised by me. Because when I contacted the real [Person A], they denied supervision of me....I think this fraud has nothing to do with me....I’m also a victim. I’m a victim [sic]*”.

DECISION ON FACTS AND REASONS

27. The Committee considered the documents before it, the submissions of Mr Jowett on behalf of ACCA and the advice of the Legal Adviser. The Committee bore in mind that the burden of proving an allegation rests on ACCA and the standard to be applied is proof on the balance of probabilities.

Allegation 1a)

28. The Committee reviewed Miss Han’s PER Training Record. It was clear that Miss Han had named Person A as her PES in respect of her practical experience training. The issue for the Committee was whether ACCA had proved that Person A did not supervise that practical experience training in accordance with ACCA’s requirements.
29. The Committee accepted the evidence of Person A contained in their witness statements dated 18 October 2022, 09 December 2022, and 12 September 2023. They stated that they had only acted as PES for one trainee, and that they did not act as PES for Miss Han. The Committee also noted that the email address given for Person A in Miss Han’s Training Record was not in fact Person A’s email address.
30. In her email to ACCA dated 23 December 2022 Ms Han accepted that Person A had not supervised her and suggested that she had been supervised by another individual who had claimed to be Person A.
31. In the circumstances, the Committee was satisfied that Miss Han had no relationship at the relevant time with Person A and that they had not supervised Miss Han’s practical experience training in accordance with ACCA’s requirements.

32. The Committee therefore found Allegation 1a) proved.

Allegation 1b)

33. A copy of Miss Han's PER training record that included statements describing the experience she gained to meet her POs was provided. The Committee was also provided with evidence of the wording of the performance objectives of other individuals who had named Person A as their supervisor.

34. The Committee reviewed the content of the documents outlined and noted that the statements provided by Miss Han for POs 01, 02, 05, 14 and 17 contained wording that was strikingly similar to the wording of the POs of other individuals supervised by Person A. Each student's practical experience should be unique to them and the possibility of recording exactly or nearly exactly the same as another student is not plausible.

35. Miss Han has repeatedly asserted that the wording in the POs is her own, but she has been unable to explain the similarity in wording other than her suggestion, which she acknowledges to be speculative, that her notes were leaked to other students. Miss Han has not provided evidence to demonstrate that she had legitimately achieved the five identified performance objectives claimed in her training record.

36. The Committee decided to give no weight to Miss Han's suggested explanation because it is entirely speculative, not supported by documentary or oral evidence, and not credible. Having rejected Miss Han's assertions, the Committee concluded that the POs put forward by Miss Han had been copied and were therefore not her own.

37. The Committee therefore found this allegation proved to the requisite standard.

Allegation 2a) & 2b)

38. The Committee considered whether Miss Han acted dishonestly in confirming that Person A was her supervisor and in providing five POs which were untrue.

It considered this allegation in light of the test for dishonesty, as set out in the case of *Ivey v Genting Casinos (UK) Ltd t/a Crockfords* [2017] UKSC 67.

39. The Committee was satisfied that Miss Han must have known what ACCA's training requirements are. They are widely published and are available in her native tongue of Mandarin.
40. The Committee had regard to Miss Han's written responses to ACCA. In those responses she suggests that she was misled and was a victim of a person who claimed to be Person A. The Committee was unable to accept that any of these assertions were genuine. It was not credible that Miss Han was deceived because such deception would have involved an individual undertaking the responsibility of providing regular supervision to Miss Han in Person A's name. It was not credible that another individual would have engaged in such a complex fraud without Miss Han's knowledge and with no benefit for themselves.
41. The Committee also considered that Miss Han's behaviour after she was first contacted by ACCA in August 2022 was relevant. The Committee accepted the evidence of Person A contained in her statement dated 09 December 2022. Miss Han had contacted Person A in August 2022, and attempted to give the impression in that communication that there had been previous contact between herself, and Person A. Person A denied that there had been any contact prior to August 2022. They also stated that they had rejected Miss Han's attempts to persuade them to inform ACCA that they had acted as Miss Han's supervisor. The Committee concluded that Miss Han was attempting to mislead ACCA and inferred that at the time she submitted her PER Training Record, she was fully aware that its content was untrue.
42. The Committee also gave no weight to Miss Han's suggested explanation for the similarities in the five POs. It concluded that Miss Han knew that the provision of a PO which was not unique to herself and not in her own words was insufficient to demonstrate that she had completed the required PER. The submission of the substantially similar POs was part of Miss Han's illegitimate application for membership of ACCA.

43. Having rejected the entirety of Miss Han's assertions, the Committee was satisfied that Miss Han knew that she had not been supervised by Person A, and therefore claiming that she had was untrue. The Committee inferred that Miss Han's actions were intended to deceive ACCA into believing that she had been appropriately supervised. There is no doubt that this would be regarded as dishonest by ordinary and honest people.
44. Miss Han had also copied or adopted POs provided to her, knowing that they were not her own words and that she had not completed the required PER. The Committee inferred that Miss Han's actions were intended to deceive ACCA into believing that the POs described her own experience. Again, there is no doubt that this would be regarded as dishonest by ordinary and honest people.
45. The Committee therefore found Allegation 2(a) and 2(b), on the balance of probabilities, proved.
46. Having found Allegations 2(a) and 2(b) proved it was not necessary for the Committee to consider Allegations 2(c) or 3(a), (b) and (c), which were alleged in the alternative.

Allegation 4

47. Having found the facts proved in Allegations 1(a), 1(b), 2(a) and 2(b), the Committee then considered whether they amounted to misconduct. The Committee considered that Miss Han had sought the assistance of a third party to act as her PES and provide false POs to allow her to qualify as a member of ACCA. This dishonest behaviour demonstrated a complete disregard for ACCA's membership process and allowed Miss Han to become a member of ACCA when she was not qualified to be so. Such behaviour seriously undermines the integrity of the membership process and the standing of ACCA. It brings discredit upon Miss Han, the profession and ACCA. The Committee considered this behaviour to be very serious and the Committee was in no doubt that it amounted to misconduct.

48. The Committee therefore found that the matters set out in 1(a), 1(b), 2(a) and 2(b) amounted to misconduct.

SANCTION AND REASONS

49. In reaching its decision on sanction, the Committee took into account the submissions made by Mr Jowett. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA and had in mind the fact that the purpose of sanctions was not to punish Miss Han, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction must be proportionate. The Committee accepted the advice of the Legal Adviser.

50. When deciding on the appropriate sanction, the Committee carefully considered the aggravating and mitigating features in this case.

51. The Committee considered the misconduct involved the following aggravating features:

- A deliberate, repeated, dishonest act for personal benefit at the expense of the public and the profession;
- Undermining the integrity, and thereby undermining public confidence in ACCA's membership process;
- No evidence of insight, remediation, regret or remorse;
- Miss Han's attempts to mislead ACCA and to cover up her dishonesty;
- Miss Han's engagement with Person A in support of her attempt to cover up her dishonesty.

52. The Committee considered there to be one mitigating factor, namely the absence of any previous disciplinary history with ACCA.

53. The Committee did not think it appropriate, or in the public interest, to take no further action or order an admonishment in a case where a member had

disregarded the membership requirements and acted dishonestly when submitting information in connection with her PER.

54. The Committee then considered whether to reprimand Miss Han. The guidance indicates that a reprimand would be appropriate in cases where the misconduct is of a minor nature, there appears to be no continuing risk to the public, and there has been sufficient evidence of an individual's understanding, together with genuine insight into the conduct found proved. The Committee did not consider Miss Han's misconduct to be of a minor nature and she had shown no insight into her dishonest behaviour. ACCA's Guidance indicates that dishonest behaviour is considered to be very serious. The Committee concluded that a reprimand would not adequately reflect the seriousness of the misconduct in this case.
55. The Committee then considered whether a severe reprimand would adequately reflect the seriousness of the case. The guidance indicates that a severe reprimand would usually be applied in situations where the conduct is of a serious nature but where 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 Committee considered that none of these criteria were met and that a severe reprimand would not adequately reflect the seriousness of Miss Han's behaviour.
56. The Committee considered the ACCA guidance on the approach to be taken in cases of dishonesty which is said to be regarded as a particularly serious matter because it undermines trust and confidence in the profession. The guidance also states that the public is entitled to expect a high degree of probity from a professional who has undertaken to abide by a code of ethics. The reputation of ACCA and the accountancy profession is built upon the public being able to rely on a member to do the right thing in difficult circumstances.
57. The Committee considered that Miss Han's behaviour involved a number of features referenced in ACCA's guidance in relation to exclusion. In particular the conduct involved dishonesty, an adverse impact on the public, conduct over

a period of time, serious departure from professional standards, attempts to cover up the misconduct and persistent denial of misconduct. The Committee also considered that there was nothing exceptional in Miss Han's case that would allow it to consider a lesser sanction than exclusion from membership. Miss Han's dishonesty, coupled with the absence of any evidence demonstrating Miss Han's understanding of the seriousness of her behaviour and any steps taken to remediate her conduct are fundamentally incompatible with her continued membership. The Committee concluded that the only appropriate and proportionate sanction was exclusion.

COSTS AND REASONS

58. ACCA applied for costs in the sum of £7,019.75. The application was supported by a schedule providing a breakdown of the costs incurred by ACCA in connection with the hearing. A simplified breakdown was also provided. The Committee had no information about Miss Han's circumstances.
59. The Committee was satisfied that ACCA was entitled to claim its costs. In considering the costs of ACCA's investigation the Committee took into account the effect of Miss Han's communications with ACCA in which she attempted to cover up her dishonesty. The Committee considered that the costs of ACCA's investigation were reasonably and proportionately incurred. The Committee considered it appropriate to make a deduction to the amount claimed having regard to the reduced hearing length. The Committee therefore ordered Miss Han to pay ACCA's costs in the sum of £6,500.

EFFECTIVE DATE OF THE ORDER

60. The Committee determined that it would be in the public interest for the order to take immediate effect in light of the fact Miss Han is potentially able to practise as an ACCA qualified accountant having gained that qualification dishonestly. Therefore, pursuant to Regulation 20(1)(b) the order removing Miss Han from membership will take effect immediately.

**Mr Michael Cann
Chair
05 December 2023**