

## HEARING

### DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

#### REASONS FOR DECISION

**In the matter of:** Miss Liu Yan

**Heard on:** Tuesday, 05 December 2023

**Location:** The hearing was conducted remotely by Microsoft Teams via ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU

**Committee:** Mr Neil Dalton (Chair)  
Ms Fiona MacNamara (Accountant)  
Ms Yvonne Walsh (Lay)

**Legal Adviser:** Miss Juliet Gibbon

**Persons present  
and capacity:** Mr Adam Slack (ACCA Case Presenter)  
Ms Anna Packowska (Hearings Officer)

**Outcome:** Allegations 1a, 1b, 2a, 2b and 4 (misconduct) proved

**Sanction:** Exclusion from membership of ACCA with immediate effect

**Costs:** Order to pay a contribution to ACCA's costs in the sum of £5,700

#### ACCA



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## **PRELIMINARY**

1. The Disciplinary Committee (“the Committee”) convened to hear a number of allegations of misconduct against Miss Liu Yan. The hearing was conducted remotely through Microsoft TEAMS. The Committee had a bundle of papers numbered pages 1-235, a mini bundle of performance objectives, numbered pages 1-27, and an additional bundle, numbered pages 1-35. It also had a service bundle, numbered pages 1 to 16. The Committee was also provided with detailed and simple cost schedules.
2. Mr Slack represented ACCA. Miss Yan, who is resident in China, did not attend the hearing and was not represented.

## **SERVICE AND PROCEEDING IN ABSENCE**

3. The notice of hearing, containing all the requisite information about the hearing, was sent by email on 07 November 2023 to the email address notified by Miss Yan to ACCA. ACCA produced a receipt confirming delivery of the email to that address.
4. There has been no response to the notice of hearing from Miss Yan.
5. The Committee was satisfied that the requirements of Regulations 10(1) and 22(1) of the Chartered Certified Accountants’ Complaints and Disciplinary Regulations 2014, as amended (‘the Regulations’) as to service had been complied with.
6. Having satisfied itself that service had been effected in accordance with the Regulations, the Committee went on to consider whether to proceed in the absence of Miss Yan. It accepted the advice of the Legal Adviser. The Committee bore in mind that whilst it had a discretion to conduct a hearing in the absence of the relevant person, it should exercise that discretion with the utmost care and caution. The Committee paid due regard to the factors set out in the cases of *Hayward & Others* [2001] 3 WLR 125 and *R v Jones* [2002]

UKHL 5 and to the case of *The General Medical Council v Adeogba and Visvardis* [2016] EWCA Civ 162.

7. The Committee was mindful that there is a public interest in dealing with regulatory matters expeditiously. It noted that the Hearings Officer had made a number of attempts to contact Miss Yan by telephone and email to ascertain if she would be attending her hearing, but without success. Miss Yan had not asked for an adjournment and, given her lack of engagement with the investigation, the Committee was of the view that there was no evidence before it to suggest that an adjournment of today's hearing would result in Miss Yan's attendance on a future date.
8. The Committee determined that it was in the public interest for the hearing to proceed in Miss Yan's absence.

## **ALLEGATIONS**

Miss Liu Yan ('Miss Yan'), at all material times an ACCA trainee:

1. Applied for membership to ACCA on or about 29 March 2020 and in doing so purported to confirm in relation to her ACCA Practical Experience training record:
  - a. her Practical Experience Supervisor in respect of his practical experience training in the period from 1 January 2015 to 29 March 2020 was Person 'A' when Person 'A' did not supervise that practical experience training in accordance with ACCA's requirements 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 4: Governance, risk and control
    - Performance Objective 5: Leadership and management

- Performance Objective 6: Record and process transactions and events
  - Performance Objective 8: Analyse and interpret financial reports
2. Miss Yan's conduct in respect of the matters described in Allegation 1 above was:
- a. In respect of Allegation 1a, dishonest, in that Miss Yan 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 Yan 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, in respect 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 Yan paid no or insufficient regard of 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 objective statements referred to in Allegation 1b accurately set out how the corresponding objective had been met;
4. By reason of her conduct, Miss Yan is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 3 above.

## **BACKGROUND**

9. Miss Yan became a student of ACCA on 25 August 2010 and an affiliate of ACCA on 14 January 2016. Miss Yan was admitted as a member of ACCA on 16 April 2020.
10. Once an ACCA student has completed all their ACCA examinations, they become an ACCA affiliate. Regulation 3(a)(ii) of ACCA's Membership Regulations provides that an affiliate cannot become a member of ACCA until they have completed three years of approved work experience, in accordance with ACCA's Practical Experience Requirement ("PER").
11. ACCA's PER is based on the International Federation of Accountants' ("IFAC") International Education Standard 5, PER. ACCA's PER develops the professional knowledge, values, ethics and behaviours required to become a professionally qualified accountant.
12. ACCA's PER has three components: First, to achieve five "Essential" Performance Objectives ("POs") and any four "Technical" POs by gaining the experience required to achieve the necessary elements and to complete a statement for each PO, which is signed off by the trainee's Practical Experience Supervisor ("PES"). Secondly, to complete 36 months' work experience in one or more accounting or finance-related roles, which must be verified by the trainee's PES. Thirdly, to regularly record their PER progress in the online "MyExperience" recording tool, which is accessed via ACCA's online portal "myACCA".
13. Once all nine POs have been approved by the trainee's PES and their minimum three years of practical experience has been signed off by the PES, the trainee is eligible to apply for ACCA membership.
14. A PES has the personal responsibility of approving or signing-off the trainee's POs, if the trainee has met the required standard. A qualified supervisor means a qualified accountant who has worked closely with the trainee and who knows the trainee's work. A qualified accountant means a member of an IFAC member

body and/or a body recognised by law in the trainee's country. If a trainee's line manager is not a qualified accountant, they can sign off or approve the trainee's time in their relevant role, but the trainee must nominate a qualified PES to sign off their POs. If a PES is not a trainee's line manager, then the PES should consult with the trainee's line manager to validate their experience.

15. Trainees must enter the PES's details into the MyExperience recording tool and send their PES an invitation to register as their PES. Trainees cannot submit anything to their PES until the PES is registered.
16. POs are designed to set the minimum standard of work that a trainee is expected to achieve and the level of competence they will need to demonstrate to their qualified supervisor. They set out the kind of work activities a trainee may carry out and highlight the values and attitudes ACCA trainees are expected to possess and to demonstrate as a trainee accountant.
17. Each PO is comprised of three parts. First, a summary of what the PO relates to. Secondly, five elements outlining the tasks and behaviours that a trainee must demonstrate to be able to achieve the objective. Thirdly, a 200 to 500-word concise personal statement in which the trainee must summarise how they have achieved the PO. Trainees must provide examples of tasks they have been involved with to illustrate their personal statement. Trainees' statements should be unique to their own work experience. ACCA's PER guidance is available online in China. The 2019 published guidance states:

*'Your situation and experience are unique to you, so we do not expect to see duplicated wording, whether from statement to statement, or from other trainees. If such duplication occurs, then it may be referred to ACCA's Disciplinary Committee.'*

18. Support is also provided to ACCA affiliates in China by ACCA's Customer Services Team in China. An email is sent to all affiliates inviting them to regular Webinars provided by ACCA staff who are able to advise them on the PER process. Affiliates are encouraged to join the ACCA WeChat group, which is

used extensively in China. ACCA China also uploads articles to its WeChat platform relevant to ACCA's membership process.

19. During 2021 it came to the attention of ACCA that between 16 December 2019 and 29 January 2021, one hundred ACCA trainees had completed their PER training records in which they claimed their POs had been approved by a particular supervisor, Person A. A person purporting to be Person A was registered as each trainee's supervisor, as a member of the Chinese Institute of Certified Public Accountants ("the CICPA"), which is an IFAC registered body. A review was carried out by ACCA which indicated that the PO statements of a large number of the one hundred trainees, who claimed to have been supervised by Person A, had been copied from the statements of other trainees.
20. Person A was contacted by ACCA and has provided two witness statements. She has been a member of the CICPA since 3 April 2019. She confirmed that she had never supervised Miss Yan or any of the other trainees or signed off any of their POs, save for one trainee who was not subject to ACCA's investigation. The email address for Person A provided to ACCA by Miss Yan, and the other trainees under investigation, was not her actual email address.
21. Miss Yan's PER training record shows that she was employed by one firm, Firm A. It is recorded that she was employed by Firm A from 1 January 2015 in the role of Head of Accounting. No end date has been recorded which suggests that she remained employed by Firm A at least up to the date her time/experience was approved on 25 March 2020.
22. Miss Yan's PER training record records this as '*62 months claimed*' of relevant practical experience which relates to her period of employment with Firm A. Two supervisors are recorded on the training record: Person A and Person B, who is recorded as authorised to approve Miss Yan's experience / time claim only, which they did on 25 March 2020. Person B is recorded as a '*non IFAC qualified line manager*' and hence why they did not approve Miss Yan's POs.

23. Miss Yan's PER record shows that she submitted nine POs for the approval of Person A on 29 March 2020 and these were all purportedly approved by Person A on the same date. Person A is recorded as an '*IFAC qualified external supervisor*', hence why they only approved Miss Yan's achievement of her POs and not the period of her employment in Firm A.
24. ACCA carried out an analysis comparing the POs of each trainee who claimed to have been supervised by Person A. In relation to Miss Yan, the analysis revealed that:
- a. Three of her PO statements were unique, and
  - b. Six of Miss Yan's nine PO statements were not the first in time and were either identical or significantly similar to the PO statements contained in the PERs of many of the other ACCA trainees who also claimed to have been supervised by Person A.
25. In particular, Miss Yan's PO1 statement was identical or strikingly similar to that of one other Trainee; her PO2 statement was identical or strikingly similar to those of two other trainees; her PO4 statement was identical or strikingly similar to that of one other trainee; her PO5 statement was identical or strikingly similar to that of one other trainee; her PO6 statement was identical or strikingly similar to that of one other trainee and her PO08 statement was identical or strikingly similar to that of one other trainee.
26. The matter was referred to ACCA's Investigations Team and on 12 August 2022 Miss Yan was sent a letter via email which set out the complaint and asked her to respond to a number of questions by 26 August 2022. Miss Yan responded by email on 26 August 2002 in which she stated:

*'... First of all, my English is very poor. Because English is not my mother tongue and I have not used English for many years, I searched a lot of information on the Internet when I applied for a full member, and I also asked for help on the Internet. when I do the po, I will first write them in Chinese, and then use the translation software to translate them into English,It may be because of this*



*reason that my po content is duplicated with others. I think this is compliant. Secondly, I have lost my job because of the COVID-19 epidemic. I have many years of accounting experience. I think I meet the requirements for membership application. I don't know why HT said that he has not certified me as a member, but I will try to find new qualified tutors. Finally, I took the time to use various methods to understand the guidelines. I think I am qualified for membership, but the previous methods may not be correct. I hope the association can give more help' [sic].*

27. The Investigating Officer had two brief telephone conversations with Miss Yan on 03 May 2023 in relation to her completing and returning the Case Management Form. Miss Yan did not return the form, however, and there has been no further communication from her since that date.

## **SUBMISSIONS**

28. Mr Slack took the Committee through the PER requirements and ACCA's membership application process as set out in the witness statements of a Professional Development Manager with ACCA and a Senior Administrator in ACCA's Member Support Team. Mr Slack also referred the Committee to the two witness statements of Person A.
29. Mr Slack informed the Committee that Miss Yan had presented a false PER record to ACCA. He submitted that the record was false in so far as it claimed to accurately and truthfully record Miss Yan's PER. Mr Slack submitted that Person A was not Miss Yan's PES and that Miss Yan would have known this was the case.
30. Mr Slack further submitted that Miss Yan would have known that Person A had not approved her POs. He referred the Committee to the fact that six of the PO statements were identical or strikingly similar to those submitted by other trainees and submitted that Miss Yan must have known that the PO statements had been copied from other trainees and were not statements relating to her own experience when she submitted them to ACCA.

31. Mr Slack suggested that the Committee should take the following into consideration:
- a. That the supporting statements for Miss Yan's POs 1, 2, 4, 5, 6 and 8 must have been copied from the statements of other trainees. The PER guidance for trainees states that 'your experience must be unique, and your statement should be unique too' and that '*we do not expect to see duplicated wording whether from statement to statement or from other trainees*';
  - b. Person A had never used the email address provided to ACCA by Miss Yan and the other trainees under investigation.
  - c. Person A has stated that they had only ever acted as the PES for one trainee, who was not Miss Yan.
32. Mr Slack also referred the Committee to the response received from Miss Yan on 26 August 2022 and submitted that it was clear from this that she had not been supervised during her training in accordance with ACCA's requirements, or at all, by Person A. Mr Slack referred to Miss Yan's admission that she had asked for help on the internet to complete her PER training record and her acceptance that her '*po content is duplicated with others*' [sic].
33. Mr Slack invited the Committee to find Allegations 1a and 1b proved.
34. In respect of Allegations 2a and 2b, Mr Slack submitted that Miss Yan's conduct was dishonest as she must have known that Person had not acted as her PES at the material time and had not approved her POs and to say that Person A had done so was a lie. Mr Slack also submitted that Miss Yan would have known that she had not achieved the POs that she claimed, as described in her PO statements, because she had copied the PO statements from another trainee's text. Mr Slack submitted that such conduct would clearly be regarded as dishonest by the standards of ordinary decent people.
35. In respect of Allegation 4, Mr Slack submitted that Miss Yan's deliberate dishonest conduct in claiming that Person A had acted as her PES and

submitting false PO statements in order to gain membership of ACCA when she was not qualified to do so, fell far below the standards expected of an ACCA member and undermined public confidence in ACCA's membership qualification process. He submitted that the public would clearly be put at risk by an individual who was able to become a member of ACCA without having the required the necessary skills and qualifications. He submitted that misconduct, as defined by bye-law 8(c), was clearly made out in respect of Miss Yan's conduct.

### **DECISION ON FACTS**

36. The Committee considered all of the documentary evidence presented to it, including the witness statements of a Professional Development Team Manager at ACCA; a Senior Administrator in ACCA's Member Support Team and Person A. It also considered the submissions made by Mr Slack. The Committee accepted the advice of the Legal Adviser and bore in mind that it was for ACCA to prove each of the allegations made against Miss Yan and that the standard of proof to be applied was on the balance of probabilities.

#### **Allegation 1a - proved**

37. The Committee was provided with a copy of Miss Yan's PER training record. It showed that all of her POs were submitted for approval and purportedly approved by Person A on 29 March 2020.
38. The Committee was satisfied that at all material times Miss Yan was an affiliate of ACCA and that she had informed ACCA that Person A was acting as her PES. The Committee was also satisfied on the evidence before it that Person A had not acted as Miss Yan's PES and had not supervised her PER in accordance with ACCA's requirements. Further, the Committee was satisfied that the POs submitted to ACCA by Miss Yan had not have been approved by Person A. Accordingly, the Committee found Allegation 1a proved on the balance of probabilities.

### **Allegation 1b – proved**

39. The Committee was satisfied that Miss Yan had submitted a PER training record that purported to confirm that she had achieved the six POs set out in Allegation 1b. The Committee noted that the supporting statements for each of the POs were either identical or strikingly similar to the POs submitted by other trainees, who had also falsely named Person A as being their PES. The Committee was, therefore, satisfied that Miss Yan had not achieved the six POs, as claimed by her, and, accordingly, it found Allegation 1b proved on the balance of probabilities.

### **Allegation 2a - proved**

40. The Committee considered whether the conduct found proved in Allegation 1a was dishonest, applying the test set out by the Supreme Court in the case of *Ivey v Genting Casinos (UK) Ltd t/a Crockfords [2017] UKSC 67*. The Committee was satisfied that Miss Yan had sought to confirm to ACCA that Person A had supervised her PER training in accordance with ACCA's requirements when she knew that to be untrue. It also found that such conduct would be considered dishonest by the standards of ordinary, decent people. The Committee therefore found Allegation 2a proved on the balance of probabilities.

### **Allegation 2b - proved**

41. The Committee next considered whether the conduct found proved in Allegation 1b was dishonest, applying the test set out in *Ivey*. It was satisfied that Miss Yan knew that she had not completed six of the PO statements herself and she had not, therefore, achieved POs 1, 2, 4, 5, 6 and 8, as claimed by her. The Committee was also satisfied that an ordinary decent member of the public, in full possession of the facts, would consider Miss Yan's conduct to be dishonest. The Committee therefore found Allegation 2b proved on the balance of probabilities.

42. Having found Allegations 2a and 2b proved, the Committee did not go on to consider Allegation 2c or Allegation 3a, 3b or 3c, which were all pleaded in the alternative.

#### **Allegation 4 – misconduct found**

43. Having found Allegations 1a, 1b, 2a, and 2b proved, the Committee then considered whether the facts found proved amounted to misconduct.
44. In the Committee's view, Miss Yan's dishonest conduct demonstrated a clear disregard for ACCA's qualification and membership process. The Committee considered that such dishonest conduct undermined the integrity of the membership process and the reputation of ACCA and the accountancy profession. It also meant that Miss Yan had become a member of ACCA and was holding herself out as an accountant when she was not qualified to do so. There was, therefore, a risk of harm to members of the public.
45. The Committee determined that Miss Yan's conduct had brought discredit to her, the accountancy profession and ACCA. The Committee determined that Miss Yan's dishonest conduct was very serious and clearly amounted to misconduct.
46. The Committee, therefore, found misconduct pursuant to ACCA bye-law 8(a)(I) in respect of all the matters set out in Allegations 1 and 2.

#### **SUBMISSIONS ON SANCTION AND COSTS**

47. Mr Slack informed the Committee that Miss Yan had no previous findings recorded against her, for which she should receive credit. Mr Slack submitted, however, that dishonesty lies at the top of the spectrum of misconduct. He further submitted that Miss Yan's dishonesty involved an element of premeditation and planning and that the dishonest conduct was solely for her own benefit.

48. Mr Slack referred the Committee to ACCA's 'Guidance for Disciplinary Sanctions' and, in particular, section E2 which provides guidance for cases of dishonesty.
49. In respect of costs, Mr Slack referred the Committee to the two costs schedules. ACCA claimed costs in the sum of £7,276.25. Mr Slack submitted that the costs claimed by ACCA had been reasonably incurred but that there should be some adjustment as the hearing had taken less time than allowed for in the schedules. Mr Slack informed the Committee that ACCA had sent Miss Yan a statement of financial means to complete and return to ACCA but she had not done so. There was, therefore, no information before the Committee as to Miss Yan's current financial circumstances.

#### **SANCTION AND REASONS**

50. In reaching its decision on sanction, the Committee took into account the submissions made by Mr Slack. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA and had in mind the fact that the purpose of a sanction was not to punish Miss Yan, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction it imposed must be proportionate. The Committee accepted the advice of the Legal Adviser.
51. When deciding on the appropriate sanction, the Committee carefully considered the aggravating and mitigating features of the case.
52. The Committee considered that the only mitigating feature was that Miss Yan had no previous disciplinary findings recorded against her.
53. The Committee considered that Miss Yan's misconduct involved the following aggravating features: this was dishonest conduct over a period of time that involved a degree of planning; Miss Yan's dishonest misconduct had the potential to undermine the integrity of, and public confidence in, ACCA's membership process. It also had the potential to place members of the public

at risk of harm as Miss Yan had gained membership of ACCA when she was not properly qualified to do so.

54. The Committee went on to consider what, if any, was the appropriate and proportionate sanction to impose in this case. It did not think it appropriate, or in the public interest, to take no further action or to order an admonishment in a case where a member had disregarded the membership requirements and had acted dishonestly when submitting their PER, which had led to them wrongly being admitted as a member of ACCA. Further, there is no evidence before the Committee of any insight or remorse on the part of Miss Yan.
55. The Committee then considered whether to reprimand Miss Yan. 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 misconduct found proved. The Committee did not consider that Miss Yan's misconduct was of a minor nature and there was no evidence of any insight on her part into her dishonest behaviour or the impact thereof on the reputation of the profession and ACCA, as the regulator. The Committee noted that when addressing factors relevant to seriousness in specific case types, the guidance indicates that misleading/deceiving ACCA is considered to be very serious. Accordingly, the Committee concluded that a reprimand would not adequately reflect the seriousness of Miss Yan's misconduct in this case.
56. The Committee then considered whether a severe reprimand would adequately reflect the seriousness of the case. The guidance indicates that such a sanction 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 guidance suggests that this sanction may be appropriate where most of the following factors are present:
  - a. the misconduct was not intentional and no longer continuing;

- b. evidence that the conduct would not have caused direct or indirect harm;
  - c. insight into failings;
  - d. genuine expression of regret/apologies;
  - e. previous good record;
  - f. no repetition of failure/conduct since the matters alleged;
  - g. rehabilitative/corrective steps taken to cure the conduct and ensure future errors do not occur;
  - h. relevant and appropriate references;
  - i. co-operation during the investigation stage.
57. The Committee considered that apart from Miss Yan's previous good record, none of the other factors were present, save that there had been no repetition of the conduct, but there had also not been any opportunity for repetition. Accordingly, the Committee considered that a severe reprimand would not adequately reflect the seriousness of Miss Yan's dishonest misconduct.
58. The Committee considered the factors that it should take into account when considering exclusion from membership of ACCA. It noted that this particular case included the following factors:
- a. Dishonesty on the part of Miss Yan in purporting that Person A was her PES and that she had achieved the six POs when she had not;
  - b. No evidence of insight on the part of Miss Yan into the seriousness of her misconduct or the consequences thereof;
  - c. No evidence of any remediation on the part of Miss Yan;
  - d. The conduct had the potential to affect a substantial number of members of the public as Miss Yan had obtained membership of ACCA and was able to hold herself out as an accountant when she was not properly qualified to do so;
59. The Committee also noted that ACCA provides specific guidance on the approach to be taken in cases of dishonesty, which is regarded as a particularly



serious matter, even when it does not result in direct harm and/or loss, because it undermines trust and confidence in the profession. The guidance states that the courts have consistently supported the approach to exclude members from their professions where there has been a lack of probity and honesty and that only in exceptional circumstances should a finding of dishonesty result in a sanction other than exclusion. 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 professional accountant to do the right thing in difficult circumstances. It is 'a cornerstone of the public value which an accountant brings'.

60. The Committee bore in mind these factors when considering whether there was anything remarkable or exceptional in Miss Yan's case that warranted anything other than exclusion from membership of ACCA. The Committee was of the view that there were no exceptional circumstances that would allow it to consider a lesser sanction and concluded that the only appropriate and proportionate sanction was to exclude Miss Yan from membership of ACCA.
61. Miss Yan had provided ACCA with the name of a PES who had not, in fact, supervised her or approved her POs and she had also provided ACCA with POs that had been copied from other trainees' PO statements. This had led to her being admitted as a member of ACCA when she was not properly qualified to be a member and, as a result, there was also a potential risk of harm to members of the public. In the Committee's determination Miss Yan's conduct was fundamentally incompatible with her being a member of ACCA. The PER process is an important part of ACCA's membership requirements and must be strictly adhered to by those aspiring to become members of ACCA.
62. The Committee was mindful that the sanction of exclusion from membership was the most serious sanction that could be imposed. The Committee took into account the guidance that this sanction was likely to be appropriate when the behaviour of the member was fundamentally incompatible with being a member of ACCA. The Committee was satisfied that Miss Yan's dishonest misconduct had reached that high threshold.

63. The Committee also considered that a failure to exclude a member who had behaved in this way would seriously undermine public confidence in the profession and in ACCA as its regulator. The public needs to know that it can rely on the integrity, ability and professionalism of those who are members of ACCA.
64. The Committee therefore ordered that Miss Yan be excluded from membership of ACCA.
65. The Committee did not deem it necessary to impose a specified period before which Miss Yan can make an application for readmission as a member of ACCA.

#### **DECISION ON COSTS AND REASONS**

66. The Committee was provided with two schedules of costs. ACCA applied for costs in the sum of £7,276.25 in respect of the investigation against Miss Yan and the hearing.
67. The Committee was satisfied that the costs sought by ACCA were appropriate and had been reasonably incurred. It determined that the costs claimed should be reduced, however, to reflect the fact that the hearing had taken less time than accounted for in the schedules of costs.
68. The Committee noted that ACCA had sent Miss Yan a schedule of financial means to complete and return but she had not done so. The Committee, therefore, had no information about Miss Yan's current financial circumstances.
69. The Committee determined that, in all the circumstances, it would be fair and proportionate to order Miss Yan to pay ACCA's costs in the sum of £5,700.00.

#### **ORDER**

- i. Miss Liu Yan shall be excluded from membership of ACCA.
- ii. Miss Liu Yan shall pay a contribution to ACCA's costs in the sum of £5,700.

## **EFFECTIVE DATE OF ORDER**

70. The Committee directed that it was in the interests of the public for the order for Miss Yan to be excluded from membership of ACCA to have immediate effect, subject to the order being varied or rescinded on appeal as described in the Appeal Regulations.

**Mr Neil Dalton**  
**Chair**  
**05 December 2023**