

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Miss Yanbing Yu
Heard on:	Wednesday, 20 December 2023
Location:	Remotely by Microsoft Teams
Committee:	Mr Michael Cann (Chair) Mr Ryan Moore (Accountant) Mrs Rachel O'Connell (Lay)
Legal Adviser:	Ms Margaret Obi
Persons present and capacity:	Mr Adam Slack (ACCA Case Presenter) Miss Geraldine Murray (Hearings Officer)
Outcome:	Allegations 1(a), 1(b), 2(a), 2(b) and 4 found proved. The alternative charges were not considered. Misconduct was established.
Sanction:	Exclusion from membership of ACCA with immediate effect
Costs:	Ordered to pay a contribution to ACCA's costs in the sum of £6,000

INTRODUCTION

1. The Disciplinary Committee (“the Committee”) convened to hear allegations of misconduct against Miss Yu. The hearing was conducted remotely via Microsoft Teams. The Committee was provided with the following documents: (i) a main hearing bundle with pages numbered 1-278 (ii) a supplementary bundle numbered 1-16; (iii), an additional bundle numbered 1-46; and (iv) a service bundle numbered 1-16. At the sanction stage the Committee was provided with a cost schedule.
2. Mr Slack presented the case on behalf of ACCA. Miss Yu did not attend and was not represented.

BACKGROUND

PRACTICAL EXPERIENCE REQUIREMENT

3. An ACCA student becomes an ACCA affiliate upon completing all their ACCA exams. A person undertaking practical experience is often referred to as an ACCA trainee. To become a member of ACCA, a trainee must complete 36 months of supervised experience in a relevant accounting or finance role, or roles, and in the process complete nine performance objectives (“POs”) including five that are “essential” and a minimum of four other “technical” ones. This is known as ACCA’s Practical Experience Requirement or “PER”.
4. An ACCA trainee’s practical experience is recorded in that trainee’s Practical Experience Requirement (PER) training record, which is completed using an online tool called ‘MyExperience’ which is accessed via the student’s MyACCA portal.

PERFORMANCE OBJECTIVES

5. An accountant is recognised by ACCA as a qualified accountant if they are a qualified accountant recognised by law in the trainee’s country and or a member

of an International Federation of Accountants (IFAC) body. Once a trainee believes they have completed a Performance Objective (PO), they are required to provide a statement in their PER training record describing the experience they have gained in order to meet the objective. Given this is a description of their own experience, the statement should be unique to them. Through the online tool, the trainee then requests that their practical experience supervisor approves that PO.

PRACTICAL EXPERIENCE SUPERVISORS

6. In addition to approval of their PO's, the trainee must ensure their employment where they have gained relevant practical experience has been confirmed by the trainee's line manager who is usually also the trainee's qualified supervisor. This means the same person can and often does approve both the trainee's time and achievement of PO's.
7. If the trainee's line manager is not qualified, the trainee can nominate a supervisor who is external to the firm to supervise their work and approve their PO's. This external supervisor must have some connection with the trainee's firm, for example as an external accountant or auditor.
8. Once all nine PO's have been approved by the trainee's practical experience supervisor (whether internal or external) and their minimum 36 months of practical experience has been signed off, the trainee is eligible to apply for membership.

ACCA INVESTIGATION

9. During 2021 it came to the attention of ACCA's Professional Development team that between 16 December 2019 and 29 January 2021, around 100 ACCA trainees had completed their PER training record in which they claimed their PO's had apparently been approved by a particular supervisor, namely Person A.

10. A person purporting to be Person A registered as each trainee's supervisor on the basis of their being a member of the Chinese Institute of Certified Public Accountants (CICPA), being an IFAC registered body.
11. Person B, Manager of ACCA's Professional Development Team, has provided a statement for the purposes of these cases. They state they would not expect a supervisor to have more than 2-3 trainees at any one time. It is accepted all these trainees had different periods of training and some periods overlapped, ACCA is unable to produce precise figures as to how many trainees Person A allegedly supervised at any one time. A person claiming to be Person A had apparently supervised a very significant number of ACCA trainees at or about the same time.
12. A review was also carried out by the Professional Development Team which indicated the PO statements had been copied amongst a large number of these 100 trainees, who had all claimed to have been supervised by the same supervisor, namely a Person A.
13. In light of the above, ACCA contacted Person A via CICPA who denied having supervised any ACCA trainees. During this contact Person A provided ACCA with their email address.
14. As a result of the above, all 100 trainees were referred to ACCA's Investigations Team. By this date many of these trainees had obtained ACCA membership.
15. During ACCA's investigation of these cases, Person A was contacted, and they agreed to provide a statement. They state that although initially they advised ACCA that they had never supervised any ACCA trainees, they now recalled having supervised a single ACCA trainee.
16. Person A provided ACCA with the name of the trainee. ACCA's records confirm they did act as a supervisor for this one trainee who is not one of these 100 cases under investigation. In addition, they acted as supervisor for this trainee only to the limited extent of approving one of their nine performance objectives which they confirm in their statement. That one

ACCA trainee was not included in the initial investigation of the 100 cases because Person A had been issued with a different supervisor registration number by ACCA given her details were different to the 'Person A' who apparently supervised the 100 other trainees. This included their email address. The email address registered by 'Person A' in connection with the other 100 trainees was different to the email address provided by Person A to ACCA; it included [Private]. In her statement to ACCA Person A stated that they had never had an email address containing [Private].

17. The Person A who was registered as supervisor for the 100 trainees under investigation provided a copy of a CICPA registration card. The Person A ACCA has contacted has confirmed in their statement that this is their registration card, but they did not provide this to ACCA.

Allegations

Miss Yangbing Yu ('Miss Yu'), at all material times an ACCA trainee

1. *Applied for membership to ACCA on or about 13 January 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 her practical experience training in the period from 21 December 2016 to 24 December 2019 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 3: Strategy and innovation*
 - *Performance Objective 7: Prepare external financial reports*

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

a) *In respect of Allegation 1a), dishonest, in that Miss Yu 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 Yu 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 Yu 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 objective statements referred to in paragraph 1b) accurately set out how the corresponding objective had been met.*

4. *Failed to co-operate with ACCA's Investigating Officer in breach of Complaints and Disciplinary Regulation 3(1) in that she failed to respond fully or at all to any or all of ACCA's correspondence dated:*

(a) 01 September 2022;

(b) 16 September 2022;

(c) 03 October 2022.

5. *By reason of her conduct, Miss Yu is:*
- a) *Guilty of misconduct pursuant to ACCA byelaw 8(a)(i) in respect of any or all the matters set out at 1 to 4 above; in the alternative in respect of allegation 4 only*

 - b) *Liable to disciplinary action pursuant to byelaw 8(a)(iii)*

RESPONSE TO THE ALLEGATIONS

18. Miss Yu has not responded to the allegations.
19. ACCA contacted Miss Yu by telephone on 19 May 2023. The record of that telephone call states that it was explained to Miss Yu that she had not responded to emails sent by ACCA, including the most recent email dated 16 March 2023. In response, Miss Yu stated that she did not respond because she thought they were advertising emails. The note states that Miss Yu was advised that concerns had been raised about her ACCA PER training record and that allegations had been referred to a hearing before ACCA's Disciplinary Committee. She was also informed that two emails sent to her email address in September 2022 are recorded as having been opened. Miss Yu made no particular comment to this.
20. Within the bundle there was a record of an undated email from Miss Yu in which she queried the requirement to provide information to ACCA and referred to a "*marriage holiday*". She also indicated that it was none of ACCA's business. The same sentiments were conveyed in an email from Miss Yu dated 21 May 2023.
21. On 29 May 2023, Miss Yu sent an email to ACCA in which she stated that she had "*no idea*" why she needed to "*provide confidential information*". She went on to state that she did not know "*what happened*". This was the last communication ACCA received from Miss Yu.

PRELIMINARY APPLICATIONS

PROOF OF SERVICE

22. The Committee first considered whether the appropriate documents had been served in accordance with the Complaints and Disciplinary Regulations 2020 (“the Regulations”). The Committee took into account the submissions made by Mr Slack, on behalf of ACCA, and also took into account the advice of the Legal Adviser.
23. The Committee was provided with a printout from ACCA’s register confirming the email address that it holds on record for Miss Yu. The Committee was also provided with an email delivery receipt (timed at 15.53) which confirmed that the Notice of Hearing, dated 22 November 2023, and the password for the enclosed documents had been sent to Miss Yu’s registered email address on that date. The Notice of Hearing confirmed the date, time, and remote venue of the hearing. Miss Yu was informed of her right to attend the hearing and to be represented if she so wished. The Notice of Hearing also provided information about applying for an adjournment and the Committee’s power to proceed in absence.
24. The Committee was satisfied that Miss Yu had been provided with 28 days’ notice in accordance with Regulation 10(1).

PROCEEDING IN ABSENCE

25. Mr Slack, on behalf of ACCA, made an application for the hearing to proceed in Miss Yu’s absence, as permitted by Regulation 10(7).
26. The Committee accepted the advice of the Legal Adviser.
27. The Committee determined that it was reasonable and in the public interest to proceed with the hearing for the following reasons:

- a. Miss Yu did not respond to the Notice of Hearing. She did not respond to the chaser email sent on 19 December 2023 inviting her to confirm whether she would be attending the hearing; nor did she respond to any phone calls. The Committee noted that it is Miss Yu's duty to maintain an up to date email address for communication with ACCA whilst an ACCA affiliate. In these circumstances, the Committee took the view that ACCA had made sufficient efforts to provide Miss Yu with the opportunity to attend the hearing. The Committee concluded that it was reasonable to infer that Miss Yu's non-attendance was voluntary and therefore a deliberate waiver of her right to participate in these proceedings remotely.
- b. There has been no application to adjourn and no indication from Miss Yu that she would be willing to attend the hearing remotely on an alternative date. Therefore, re-listing this hearing would serve no useful purpose.
- c. The Committee acknowledged that there may be some disadvantage to Miss Yu, in not being able to give evidence or make oral submissions. However, the Committee concluded that any disadvantage was significantly outweighed by the public interest in ensuring that the hearing is heard and concluded expeditiously.

ACCA SUBMISSIONS

28. Mr Slack, on behalf of ACCA, took the Committee through the documentary evidence relied upon by ACCA. Mr Slack submitted that the primary allegations (1(a), 1(b), 2(a), 2(b) and 4) were all capable of being found proved.
29. Mr Slack invited the Committee to consider whether, if found proved, Miss Yu's alleged conduct amounts to misconduct. In the alternative, the Committee was invited to find that the conduct renders Miss Yu liable to disciplinary action as it amounts to breaches of byelaw 8(a) and Regulation 3(1) of the Regulations.

DECISIONS AND REASONS

FINDINGS OF FACT

30. The Committee was aware that the burden of proving the facts was on ACCA. Miss Yu did not have to prove anything, and the charges could only be found proved if the Committee was satisfied on the balance of probabilities.
31. In reaching its decision the Committee took into account the documentary evidence contained within the hearing bundle, as well as the oral submissions made by Mr Slack.
32. The Committee accepted the advice of the Legal Adviser. The Committee noted that following the Supreme Court decision in Ivey v Genting Casinos [2017] UKSC 67 the test for dishonesty is an objective test only. The Committee first had to determine Miss Yu's actual knowledge or belief and then determine whether his acts or omission were, on the balance of probabilities, dishonest by the ordinary standards of reasonable and honest people.

Allegation 1(a)

*“Applied for membership to ACCA on or about 13 January 2020 and in doing so purported to confirm in relation to her ACCA Practical Experience training record...Her Practical Experience Supervisor ...was Person ‘A’...” - **FOUND PROVED***

33. The Committee was provided with a witness statement from Person C, Senior Administrator in ACCA's Member Support Team. In their statement, Person C explained ACCA's membership application process. They stated that once an application is received, this is recorded in ACCA's database by an automated process. The record for Miss Yu confirms that her application was received on 21 December 2019. However, her PER training record was not approved until 24 December 2019. The Committee was satisfied that the PER had been submitted as that was Miss Yu's route to admission as an ACCA member.
34. The Committee noted that ACCA does not retain membership application forms but on 25 January 2020 ACCA emailed Miss Yu confirming her membership application had been processed. She was subsequently admitted to

membership on 30 January 2020. The Committee accepted the evidence of Person C and accepted the above circumstances provided a proper basis for adopting 13 January 2020 as the appropriate date of Miss Yu's membership application for the purposes of Allegation 1.

35. The PER clearly stated that Person 'A' was Miss Yu's supervisor. The training record refers to two supervisors, Person A, who was authorised to approve her PO's only, and a Person D, who was authorised to approve Miss Yu's experience / time claim only. The Committee accepted the witness statement of Person B, in which they explained that all PO statements should be unique and must not be copied from other trainees or from templates as this undermines the PER element of the ACCA qualification. The 'first in time date' is the date the trainee requested that Person A approve the PO in question within their PER. This is on the basis that as soon as the PO narrative had been uploaded to the PER, the trainee would have then requested approval from Person A. The Committee noted that two of her PO statements, which were not first in time, were identical or significantly similar to the PO's contained in the PER training record of one other ACCA trainee who previously claimed to have been supervised by Person A.
36. The Committee also took into account the witness statement of Person A in which they deny acting as supervisor for any ACCA trainee, being the subject of ACCA's investigation.
37. Based on this evidence the Committee was satisfied that Person A did not supervise Miss Yu's practical experience training in accordance with ACCA's requirements or at all.
38. For these reasons, Allegation 1(a) was found proved.

Allegation 1(b)

"Applied for membership to ACCA on or about 13 January 2020 and in doing so purported to confirm in relation to her ACCA Practical Experience training

record...She had achieved the following Performance Objectives which was not true:

- *Performance Objective 3: Strategy and innovation*
- *Performance Objective 7: Prepare external financial reports” – **FOUND PROVED***

39. The Committee took into account its findings in relation to the submission of Miss Yu's PER training record as set out in respect of allegation 1(a).
40. The PER was purportedly 'signed off' by Person A as Miss Yu's supervisor. The Committee, having already determined that Person A was not Miss Yu's supervisor, concluded that any endorsement purportedly signed by Person A was invalid. Furthermore, two of Miss Yu's PO statements were identical or significantly similar to the PO's contained in the PER training record of one other ACCA trainee who claimed previously to have been supervised by Person A. The Committee concluded that, given the diverse range of situations in which student members gain experience, it was highly unlikely that Miss Yu's practical experience would involve a scenario very similar to that of another student and that they would coincidentally use the same wording and language to write it up.
41. For these reasons the Committee concluded that Miss Yu had purported to confirm that she had achieved PO's 3 and 7, which was not true. Therefore, allegation 1(b) was found proved.

ALLEGATION 2(a) and 2(b)

Dishonesty in respect of 1(a) and 1(b) **FOUND PROVED**

42. The Committee accepted the documentary evidence produced by ACCA which demonstrates that extensive advice online both in English and in Mandarin is provided in China on how an ACCA trainee must complete their PER. ACCA's Customer Services Team in China email all ACCA affiliates in China inviting them to regular webinars provided by ACCA staff who can advise on the PER process. The webinar encourages affiliates to join the ACCA WeChat group of

their regional service group and provides details on how to join. The advice to ACCA trainees makes it clear that they must be supervised during their period of practical experience. It also makes it clear that statements supporting their PO's have to be written by trainees in their own words and as such must be unique.

43. Given the extensive advice available online, the Committee concluded that Miss Yu knew that her practical experience had to be supervised, that the statements supporting her PO's had to be in her own words and had to describe the experience she had gained to meet the relevant PO. The Committee also concluded that Miss Yu knew that she was required to submit evidence of her training as approved by her supervisor and that Person A had not supervised her work. The guidance on submission of PER's was readily available and, in any event, as a trainee Miss Yu was required to make herself aware of her obligations. Therefore, submission of the PER was a deliberate and conscious attempt to circumvent the rules and regulations designed to ensure that only trainees that meet the high standards expected are able to become registered members of ACCA.
44. The Committee concluded that by the standards of ordinary and honest people Miss Yu's behaviour would be regarded as dishonest.
45. The Committee also noted that with regard to the PO's there were striking similarities between two of Miss Yu's statement and those that had been submitted by another ACCA trainee. The Committee concluded that it was implausible that this was mere coincidence. It concluded that Miss Yu had copied the statements as they had previously been submitted by another ACCA trainee. It is inconceivable that Miss Yu believed that she could demonstrate the PO by plagiarising the statements of someone else. Miss Yu was aware that the PO's had to be the result of the learning that she had achieved during her training. Therefore, the Committee concluded that by the standards of ordinary and honest people this aspect of Miss Yu's PER was also dishonest.
46. The Committee, having found Allegations 2(a) and 2(b) proved, did not go on to consider the alternative charges.

ALLEGATION 4

*“Failed to co-operate with ACCA’s Investigating Officer...in that she failed to respond fully or at all to any or all of ACCA’s correspondence dated: (a) 01 September 2022; (b) 16 September 2022; (c) 03 October 2022.” – **FOUND PROVED***

47. The Committee was provided with documentary evidence which confirmed that following referral of this matter to ACCA’s Investigations Team, a member of that team sent an email to Miss Yu on 01 September 2022 attached to which was a letter which clearly set out the complaint and requested that Miss Yu respond to a number of questions by 15 September 2022. The Committee noted the letter also referred to Complaints and Disciplinary Regulation 3(1) requiring Miss Yu to cooperate with the investigation by responding to the questions by the deadline.
48. As Miss Yu did not respond by the deadline, a further email was sent on 16 September 2022 with a copy of the letter attached from the previous email. The covering email reminded Miss Yu of her obligation to cooperate by responding to the questions in the letter and to do so by 30 September 2022.
49. There was no response from Miss Yu and therefore a further and email was sent to Miss Yu on 03 October 2022 with a copy of the letter attached from the initial email. In the covering email Miss Yu was again reminded of her obligation to cooperate by responding to the questions by 17 October and that if she failed to do so ACCA would raise an allegation of failure to cooperate against her.
50. The Committee was satisfied that the documentary evidence demonstrated that the emails sent on 01 September 2022, 16 September 2022, and 03 October 2022 had been sent to the email address for Miss Yu as it appeared in ACCA’s system at the time.

51. The Committee noted that, in addition, ACCA's China office had sent a message to the telephone number for Miss Yu that was recorded on the ACCA database. Although the message was delivered there was no response.
52. The Committee was satisfied that Miss Yu had a duty to respond to the queries that were raised by ACCA. No correspondence was received from Miss Yu in relation to the investigation despite being informed that a response was required. The complaints required prompt action. Instead, Miss Yu chose to disregard the numerous efforts that were made to obtain her response to the complaint. The Committee concluded that Miss Yu's conduct amounted to a failure as no reason has been provided for the lack of co-operation. As ACCA's emails were sent to Miss Yu's email address, as it appeared on the database, the Committee concluded that it was reasonable to infer that she was aware of ACCA investigation into her conduct and that her failure to respond was a conscious decision.
53. For these reasons, Allegation 4 was found proved.

ALLEGATION 5 - MISCONDUCT

54. The Committee determined that Miss Yu's dishonest conduct was premeditated and persisted for a significant period as she must have been aware for some time that she was not complying with the ACCA training requirements. The Committee noted that the training requirements are designed to ensure, in the interests of protecting the public and trust and confidence in the profession, that only those that meet ACCA's high standards are admitted as members. Miss Yu put her own interests above the interests of the public and her obligations as an ACCA affiliate and, in so doing, significantly undermined the integrity of ACCA's membership process and the accountancy profession.
55. The Committee was satisfied that Miss Yu's dishonest conduct fell far below the standards expected of her and amounts to misconduct.
56. The Committee noted that Miss Yu as an ACCA member has a duty to comply with ACCA rules, regulations and bye-laws and there is a legitimate expectation that she

will do so. The Committee noted that all members agree to adhere to these requirements and accept that any failure may result in disciplinary action.

57. The Committee took the view that Miss Yu's failure to respond to the requests made by ACCA amounted to a serious falling short of her duties and obligations. The failings cannot be described as one-off instances as they were repeated and demonstrate a complete disregard for the standards expected of members. Furthermore, Miss Yu's failings have the potential to seriously undermine public trust and confidence in the profession and the regulatory process.
58. In these circumstances, the Committee was satisfied that the failure to co-operate with the investigation also amounts to misconduct.

SANCTION AND REASONS

59. Mr Slack informed the Committee that there were no previous disciplinary findings against Miss Yu.
60. The Committee accepted the advice of the Legal Adviser who referred it to ACCA's Guidance for Disciplinary Sanctions. In considering what sanction, if any, to impose, the Committee bore in mind the principle of proportionality and the need to balance the public interest against Miss Yu's own interests. The purpose of any sanction is not meant to be punitive but to protect members of the public, maintain public confidence in the profession and ACCA and to declare and uphold proper standards of conduct and behaviour.
61. When considering the appropriate sanction, the Committee considered the aggravating and mitigating features of the case. The Committee considered that the only the mitigating feature was that no previous disciplinary findings had been made against Miss Yu.
62. The Committee considered the following to be aggravating features:
- Miss Yu's dishonest actions were premeditated;

- Miss Yu had demonstrated no insight into the seriousness of her dishonest conduct or the impact of her behaviour on the profession;
 - Miss Yu's dishonest actions and failure to co-operate persisted for a significant period of time.
63. The Committee first considered taking no further action. The Committee concluded that, in view of the nature and seriousness of Miss Yu's conduct and behaviour, it would not be in the public interest to take no further action.
64. The Committee then considered an Admonishment. The Committee concluded that Miss Yu had not demonstrated any remorse or insight. In any event, the Committee concluded that an Admonishment would be insufficient to mark the seriousness of Miss Yu's dishonesty and therefore would not uphold trust and confidence in the profession and the regulatory process.
65. The Committee went on to consider a Reprimand or a Severe Reprimand. It noted that such sanctions may be suitable if the member has proper insight into their failings or has expressed genuine remorse and where there was no continuing risk to the public; none of which applies to Miss Yu. The Committee concluded that the nature of Miss Yu's dishonesty, in deliberately seeking to undermine the very purpose of regulation in order to serve her own interests, was towards the higher end of the spectrum for misconduct of this type. Honesty and integrity are fundamental qualities expected of all accountants and therefore the absence of these qualities is fundamentally incompatible with continued registration as a member. As a consequence, even a Severe Reprimand would undermine rather than uphold public trust and confidence in the profession and the regulatory process.
66. Having determined that a Severe Reprimand would be insufficient to address the nature and seriousness of Miss Yu's dishonesty the Committee determined that she should be excluded from membership of ACCA. Exclusion is a sanction of last resort and should be reserved for those categories of cases where there is no other means of protecting the public or the wider public interest. The

Committee concluded that Miss Yu's case falls into this category because of the serious nature of her misconduct which includes a breach of trust, the absence of insight, and the ongoing risk of repetition. The Committee noted that Miss Yu's actions had the potential to have an adverse effect on members of the public who would assume because of her membership that she had acquired the requisite knowledge and experience. The sanctions guidance 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 Committee took the view that members of the public, fellow accountants, and ACCA would be appalled by the prospect of a member acquiring ACCA membership by deception.

67. The Committee concluded 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 it can rely on the integrity, ability, and professionalism of those who are members of ACCA.
68. The Committee had regard to the impact expulsion may have on Miss Yu, but concluded that her professional, personal, and financial interests were significantly outweighed by the Committee's duty to give priority to the significant public interest concerns raised by this case.
69. The Committee decided that the appropriate and proportionate sanction is expulsion.

COSTS

70. The Committee considered ACCA's application for costs in the sum of £6,740 as set out in the schedule of estimated costs that had been provided to Miss Yu.
71. The Committee concluded that it is appropriate to make an award for costs. The Committee was satisfied that the case had been properly brought, and that the costs were fair and reasonable. However, the Committee reduced the costs to £6000 because the hearing time was shorter than a full day and therefore the

costs associated with the involvement of the Case Presenter and Hearings Officer were less than anticipated.

72. The Committee concluded that the costs could not be reduced any further because Miss Yu had not provided a statement of her means and should be required to contribute to the costs of bringing these proceedings otherwise the entirety of the costs would be borne by the profession as a whole.

ORDER

1. Miss Yu shall be excluded from membership of ACCA.
2. Miss Yu shall pay a contribution to ACCA's costs in the sum of £6000.

EFFECTIVE DATE OF ORDER

73. Taking into account all the circumstances, the Committee decided that it was in the interests of the public for the order for exclusion to take immediate effect.
74. In reaching this conclusion the Committee was mindful that Miss Yu was admitted as a member by deception and has not demonstrated that she is qualified to be a member. This is subject to the order being varied or rescinded on appeal as described in the Appeal Regulations.

Mr Michael Cann
Chair
20 December 2023