

HEARING

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

In the matter of: Mr Alex Kwong Kam Kwan

Heard on: Tuesday, 21 February 2023

Location: Virtual hearing via Microsoft Teams

Committee: Mr Martin Winter (Chair)
Ms Jo Royden-Turner (Accountant)
Ms Catherine Brown (Lay)

Legal Adviser: Ms Jane Kilgannon

Persons present

and capacity: Mr Ben Jowett (ACCA Case Presenter)
Ms Humera Arif (Hearings Officer)

Summary: Allegations 1, 2, 3, 4 and 5(i) found proved.
Exclusion from membership.

Costs: Mr Kwan ordered to pay £4,813 towards ACCA's costs.

1. The Disciplinary Committee ("the Committee") convened to consider the case of Mr Alex Kwong Kam Kwan ("Mr Kwan").
2. Mr Ben Jowett ("Mr Jowett") represented the Association of Chartered Certified Accountants ("ACCA"). Mr Kwan did not attend and was not represented.

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3. The Committee confirmed that it was not aware of any conflicts of interest in relation to the case.
4. In accordance with Regulation 11(1)(a) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 ("the Regulations"), the hearing was conducted in public.
5. The hearing was conducted remotely through Microsoft Teams.
6. The Committee had considered the following documents: a Memorandum and Agenda (pages 1 to 2); a Hearing Bundle (pages 1 to 69); a Tabled Additional Bundles 1 (pages 1 to 7); a Tabled Additional Bundles 2 (pages 1 to 4); a Tabled Additional Bundles 3 (pages 1 to 2); and a Service Bundle (pages 1 to 21).

SERVICE OF PAPERS

7. The Committee considered whether the appropriate documents had been served on Mr Kwan in accordance with the Regulations.
8. The Committee noted that it had been provided with a number of copies of Mr Kwan's profile in the ACCA's database. The copies provided in the hearing bundle were produced in a format that was not easy to read and this made deciphering the registered email address difficult. The copy provided in Tabled Additional Bundles 3 today was a clear copy and the registered email address could be easily deciphered by the Committee. The Committee was satisfied that the email address shown in this latest copy was the email address held by ACCA for Mr Kwan throughout the relevant period.
9. The Committee noted the written notice of the hearing that had been sent by electronic mail ("email") to Mr Kwan's registered email address on 24 January 2023. As the notice of hearing was sent by email, the Committee noted that service may be proved by confirmation of delivery of the notice, which had been provided to the Committee, and that the notice would be deemed as having been served on the day that it was sent, that is, 24 January 2023. The Committee was therefore satisfied that the notice of hearing had been served on Mr Kwan on 24 January 2023, 28 days before the date of today's hearing.

10. The Committee noted the contents of the notice of hearing and was satisfied that it contained all of the information required by the Regulations.
11. The Committee accepted the advice of the Legal Adviser, who referred it to Regulations 10 and 22 of the Regulations, and in particular the requirement that notice of the hearing must be served no later than 28 days before the date of the hearing unless there are exceptional circumstances.
12. The Committee found that service of the notice of hearing had been effected in accordance with Regulations 10 and 22 of the Regulations.

PROCEEDING IN ABSENCE

13. Mr Jowett made an application to proceed in the absence of Mr Kwan.
14. The Committee, having satisfied itself that the requirements of Regulations 10 and 22 of the Regulations had been complied with, went on to consider whether to proceed in the absence of Mr Kwan.
15. The Committee took into account the submissions of Mr Jowett. The Committee accepted and took into account the advice of the Legal Adviser, who referred it to Regulation 10(7) of the Regulations, the ACCA document 'Guidance for Disciplinary Committee hearings' and the relevant principles from the cases of *R v Jones* [2002] UKHL 5, and *GMC v Adeogba and GMC v Visvardis* [2016] EWCA Civ 162.
16. The Committee bore in mind that its discretion to proceed in the absence of Mr Kwan must be exercised with the utmost care and caution.
17. The Committee noted that ACCA had sent a notice of hearing and further correspondence to Mr Kwan at his registered email address. It also noted that ACCA had made attempts to contact Mr Kwan by telephone about the hearing, using his registered telephone number, but that only one of these calls had been answered – on 30 January 2023 – and that the responder ended the call upon ACCA's request to speak to Mr Kwan.

18. On the basis of the evidence set out above, the Committee was satisfied that ACCA had made reasonable efforts to notify Mr Kwan about today's hearing and that Mr Kwan knew or ought to know about the hearing. The Committee noted that Mr Kwan had not applied for an adjournment of today's hearing and there was no indication that such an adjournment would secure his attendance on another date. The Committee was mindful that there is a public interest in dealing with regulatory matters expeditiously.
19. Having balanced the public interest with Mr Kwan's own interests, the Committee decided that it was fair and in the interests of justice to proceed in his absence.

BRIEF BACKGROUND

20. Mr Kwan became an ACCA member on 05 November 1992 and became an ACCA fellow on 05 November 1997.
21. Mr Kwan has been a member of the Hong Kong Institute of Certified Public Accountants ("HKICPA") since 21 July 1992.
22. Mr Kwan has held a practising certificate issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") since 20 September 1994. He has not and does not hold a practising certificate issued by ACCA. He has not applied to be included in ACCA's Register of Practitioners.
23. On 28 April 2021, the Disciplinary Committee of HKICPA recorded that Mr Kwan had admitted that he had failed or neglected to observe, maintain or otherwise apply a professional standard when carrying out an engagement quality control review in the audit of a client for the year ended 31 March 2017 contrary to section 34(1)(a)(vi) of the Professional Accountants Ordinance. That committee ordered that Mr Kwan be reprimanded, pay a financial penalty and pay a contribution to the costs of the HKICPA. ACCA has no record of Mr Kwan notifying ACCA of the HKICPA Disciplinary Committee order dated 28 April 2021.

24. ACCA opened an investigation into these matters and sought to contact Mr Kwan. Email correspondence sent to Mr Kwan at his registered email address on 17 January 2022, 09 February 2022 and 03 March 2022 elicited no response. A telephone call to Mr Kwan's registered telephone number on 03 March 2022 was answered by Mr Kwan who confirmed his registered email address as correct and agreed to check his email account and reply to ACCA correspondence. Follow-up telephone calls to Mr Kwan on 07 March 2022, 08 March 2022, 09 March 2022 and 11 March were not answered. Further correspondence sent to Mr Kwan by email on 17 March 2022 and a telephone call to Mr Kwan on 30 April 2022 met no response.

ALLEGATIONS

Mr Alex Kwong Kam Kwan ("Mr Khan") ACCA member is liable to disciplinary action as follows:

1. *Pursuant to bye-law 8(a)(vi), Mr Kwan is liable to disciplinary action by virtue of the disciplinary finding against him on 28 April 2021 by the Hong Kong Institute of Certified Public Accountants ("HKICPA").*
2. *Mr Kwan failed to bring promptly to the attention of ACCA that he may have become liable to disciplinary action by reason of having been disciplined and sanctioned by HKICPA on 28 April 2021 as referred to in allegation 1 above, pursuant to bye-law 10(b).*
3. *Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014, (as amended and as applicable in 2022) Mr Kwan has failed to co-operate fully with the investigation of a complaint in that he failed to respond fully or at all to any or all of ACCA's correspondence dated:*
 - i. *17 January 2022;*
 - ii. *09 February 2022;*
 - iii. *03 March 2022; and*
 - iv. *17 March 2022.*

4. *Between 31 March 2017 to 1 June 2022 Mr Kwan has failed to comply with the requirements of Paragraph 3(1)(d) of the Global Practising Regulations, which requires ACCA members, practising outside of ACCA's designated territory and meeting the local requirements of that territory and to be in practice by holding a practising certificate with another designated professional accountancy body, to sign the ACCA's Register of Practitioners ("ROP").*

5. *By reason of his conduct at allegations 2, 3 and 4 above, Mr Kwan is:*
 - i. *Guilty of misconduct, pursuant to byelaw 8(a)(i); or*
 - ii. *Liable to disciplinary action, pursuant to byelaw 8(a)(iii).*

DECISION ON ALLEGATIONS AND REASONS

EVIDENCE AND SUBMISSIONS OF ACCA

25. Mr Jowett took the Committee through the documentary evidence relied upon by ACCA.

26. In relation to Allegation 1, Mr Jowett drew the Committee's attention to byelaw 8(a)(vi) which provides that a Member is liable to disciplinary action if they have been disciplined by another professional or regulatory body.

27. Mr Jowett submitted that it is clear from the HKICPA order dated 28 April 2021 that the HKICPA has a disciplinary or regulatory jurisdiction in Hong Kong and therefore the Committee can be satisfied that the HKICPA is a professional or regulatory body.

28. Mr Jowett submitted that the HKICPA Disciplinary Committee order dated 28 April 2021 confirms that Mr Kwan was disciplined by that body and, as such, is liable to disciplinary action under byelaw 8(a)(vi).

29. In relation to Allegation 2, Mr Jowett drew the Committee's attention to byelaw 10(b) which provides that a Member must promptly notify ACCA of any facts or matters indicating that they may have become liable to disciplinary action.
30. Mr Jowett highlighted the following paragraphs of the HKICPA Disciplinary Committee order:
 - a. Paragraph 5 indicated that Mr Kwan had admitted the complaint made against him; and
 - b. Paragraph 13 indicated that a financial penalty was imposed on Mr Kwan and he was ordered to pay a contribution to the costs of HKICPA.
31. Mr Jowett submitted that Mr Kwan did not notify ACCA of the HKICPA Disciplinary Committee order against him, promptly or at all.
32. In relation to Allegation 3, Mr Jowett drew the Committee's attention to Regulation 3(1) of the Regulations which provides that:
 - a. Every Member is under a duty to co-operate with any Investigating Officer and any assessor in relation to the consideration and investigation of any complaint;
 - b. The duty to co-operate includes providing promptly such information, books, papers or records as the Investigating Officer or assessor may from time to time require; and
 - c. A failure or partial failure to co-operate fully with the consideration or investigation of a complaint shall constitute a breach of the Regulations and may render the Member liable to disciplinary action.
33. Mr Jowett stated that in failing to respond to the ACCA letters dated 17 January 2022, 09 February 2022, 03 March 2022 and 17 March 2022, Mr Kwan had failed to cooperate fully with ACCA's investigation. He submitted that this failure

to co-operate fully with ACCA's investigation into his conduct demonstrates a lack of professionalism and a disregard for ACCA's regulatory process.

34. In relation to Allegation 4, Mr Jowett drew the Committee's attention to Regulation 3(1)(d) of the Global Practising Regulations 2003 (the "Global Practising Regulations") which provides that where a Member carries on public practice in a country or jurisdiction other than where he is required to hold a practising certificate issued by ACCA, he shall notify ACCA that, having complied with local legislative and/or regulatory requirements, he is eligible to carry on public practice, and he shall be placed on ACCA's Register of Practitioners. Mr Jowett characterised this professional requirement as a technical requirement.
35. Mr Jowett stated that:
 - a. Mr Kwan is an ACCA Member;
 - b. HKICPA has confirmed that Mr Kwan has held a practising certificate with HKICPA since 20 September 1994;
 - c. The HKICPA Disciplinary Committee order provides evidence that Mr Kwan has been engaged in public practice in Hong Kong since at least 2017;
 - d. ACCA has confirmed that, between 20 September 1994 and 17 January 2022, Mr Kwan;
 - i. Did not hold an ACCA practising certificate; and
 - ii. Did not apply to be included in ACCA's Register of Practitioners.
36. On the basis of this information, Mr Jowett submitted that Mr Kwan has not complied with the requirements set out at Regulation 3(1)(d) of the Global Practising Regulations.

37. In relation to Allegations 2, 3, 4 and 5, Mr Jowett drew the Committee's attention to byelaw 8(a) which provides that a Member is liable to disciplinary action if: *(i) he has been guilty of misconduct; (ii) [...]; and (iii) he has committed a breach of the bye-laws or any regulations made under them.*
38. Mr Jowett invited the Committee to consider whether Mr Kwan's alleged conduct as set at Allegations 2, 3 and 4 is conduct that amounts to misconduct. In the alternative, Mr Jowett invited the Committee to find that the conduct renders Mr Kwan liable to disciplinary action as it amounted to breaches of byelaw 10(b), Regulation 3(1) of the Regulations and Regulation 3(1)(d) of the Global Practising Regulations.

EVIDENCE AND SUBMISSIONS OF MR KWAN

39. Mr Kwan did not attend and was not represented. Neither had he provided any written submissions to the Committee.
40. As there were neither admissions nor denials from Mr Kwan in relation to the Schedule of Allegations, the Committee treated all matters as in dispute and required ACCA to prove them.

DECISIONS AND REASONS OF THE COMMITTEE

41. The Committee considered all of the documentary evidence before it and the submissions of Mr Jowett.
42. The Committee accepted the advice of the Legal Adviser, which included reference to the applicable burden and standard of proof, and the interpretation of the term misconduct.

Allegation 1 - proved

43. In relation to Allegation 1, the Committee examined the content of the HKICPA Disciplinary Committee order dated 28 April 2021 and, on the basis of that document, was satisfied that Mr Kwan had been disciplined by a professional

or regulatory body other than ACCA. As such, the Committee found that Mr Kwan was liable to disciplinary action.

44. Accordingly, the Committee found Allegation 1 to be proved.

Allegation 2 - proved

45. In relation to Allegation 2, the Committee took into account its finding that Mr Kwan had been disciplined by the HKICPA Disciplinary Committee on 28 April 2021 and noted Mr Jowett's submission that ACCA has no record of Mr Kwan notifying ACCA of that matter. The Committee was satisfied that, in failing to promptly inform ACCA of the HKICPA Disciplinary Committee dated 28 April 2021, Mr Kwan had breached byelaw 10(b).
46. Accordingly, the Committee found Allegation 2 to be proved.

Allegation 3 - proved

47. In relation to Allegation 3, the Committee examined the correspondence provided to it. The Committee was satisfied that ACCA had written to Mr Kwan at his registered email address on 17 January 2022, 09 February 2022, 03 March 2022 and 17 March 2022 and had received no written response.
48. The Committee noted the ACCA telephone attendance note recording that Mr Kwan had answered a telephone call from ACCA on 03 March 2022, confirmed his registered email address and agreed to check his email account and respond to correspondence from ACCA. On that basis, the Committee was satisfied that from at least 03 March 2022 onwards, Mr Kwan was aware of the ACCA investigation into his conduct and the expectation that he reply to ACCA email correspondence relating to it. Therefore, any failure to respond to ACCA following that date could be characterised as a positive decision on Mr Kwan's part not to cooperate with ACCA.
49. The Committee noted that there was some inconsistency in the hearing bundle in how the telephone number used by ACCA to attempt to contact Mr Kwan

was displayed. For example, on occasion a number other than Mr Kwan's registered telephone number is displayed and on occasion an apparently incorrect dialling code is displayed. Having said that, the Committee considered that irrespective of the efforts made by ACCA to contact Mr Kwan by telephone, it was satisfied that the correspondence sent by email had been sent to the correct address and it was this written correspondence that was the subject of Allegation 3.

50. The Committee noted the obligation on Members to co-operate fully with ACCA investigations relating to complaints. The Committee found that Mr Kwan's failure to respond to the ACCA correspondence in question – in particular the written correspondence dated 03 March 2022 and 17 March 2022, amounted to a failure to co-operate fully with an ACCA investigation relation to a complaint. As such, it was a breach of Regulation 3(1) of the Regulations.
51. Accordingly, the Committee found Allegation 3 to be proved.

Allegation 4 - proved

52. In relation to Allegation 4, the Committee noted ACCA's submission that it had no record of Mr Kwan holding an ACCA practising certificate or signing the ACCA Register of Practitioners. The Committee also noted that it had been provided with an email from HKICPA to ACCA dated 19 January 2022 which confirmed, amongst other things, that Mr Kwan has held a HKICPA practising certificate continuously since 20 September 1994. Furthermore, the Committee noted the contents of the HKICPA Disciplinary Committee order and was satisfied that, as Mr Kwan had undertaken work as a quality control reviewer in relation to company accounts for the year ending 31 March 2017, Mr Kwan must have been engaged in public practice in Hong Kong at some point on or after 31 March 2017.
53. Taking all of the evidence into account, the Committee was satisfied that:
 - a. Mr Kwan had carried on public practice in Hong Kong at some point on or after 31 March 2017;

- b. Mr Kwan had been obliged to notify ACCA of this practice and to be placed on the ACCA Register of Practitioners;
 - c. Mr Kwan did not – at any point - notify ACCA of his carrying on public practice in Hong Kong; and
 - d. Mr Kwan did not apply to ACCA to be placed on the ACCA Register of Practitioners.
54. As such, the Committee found that Mr Kwan breached Regulation 3(1)(d) of the Global Practising Regulations.
55. Accordingly, the Committee found Allegation 4 to be proved.

Allegation 5(i) – misconduct established

56. In relation to Allegation 5(i), the Committee considered the seriousness of Mr Kwan’s conduct set out at Allegations 2, 3 and 4.
57. In assessing the seriousness of Mr Kwan’s conduct set out at Allegation 2, the Committee was content to infer that Mr Kwan knew that he had been disciplined by HKICPA shortly after 28 April 2021 on the basis that he had participated in the disciplinary process leading up to the HKICPA Disciplinary Committee’s order on 28 April 2021 (for example, in admitting the complaint). The Committee considered that Mr Kwan’s conduct in failing to notify ACCA of the disciplinary action taken by the Hong Kong regulator was serious because it potentially prevented, and in fact delayed, ACCA learning about the disciplinary action.
58. In assessing the seriousness of Mr Kwan’s conduct set out at Allegation 3, the Committee considered that Mr Kwan’s failure to respond to any of the ACCA correspondence relating to the investigation into his conduct was very serious. It considered that it is crucial that Members comply with their obligation to co-operate fully if ACCA is to maintain public confidence in its systems of Regulation. Therefore, in failing to co-operate fully, not only did Mr Kwan bring

discredit to himself, he also risked undermining the reputation of the profession of accountancy and of ACCA as his regulator.

59. In assessing the seriousness of Mr Kwan's conduct set out at Allegation 4, the Committee noted that Mr Jowett had conceded that the requirement was a "technical" requirement only. It also noted that ACCA acknowledged that Mr Kwan appeared to have been complying with local regulatory requirements at the relevant time. Furthermore, as there did not appear to be any reason for Mr Kwan to have hidden his Hong Kong practice from ACCA, the Committee considered it more likely than not that this was an unwitting, rather than deliberate, omission on his part.
60. Taking all of the evidence and submissions into account, and considering Allegations 2, 3 and 4 collectively, the Committee considered Mr Kwan's conduct to be serious enough to amount to misconduct.
61. Accordingly, the Committee found Allegation 5(i) to be established in relation to Allegations 2, 3 and 4 taken together.
62. Given the Committee's finding in relation to Allegation 5(i), it was not necessary for the Committee to consider the alternative matter set out at Allegation 5(ii).

SANCTION AND REASONS

63. In reaching its decision on sanction, the Committee took into account the evidence that it had already heard and the further submissions made by Mr Jowett.
64. Mr Jowett highlighted Mr Kwan's membership history with ACCA and confirmed that he had an unblemished regulatory record until the order of the HKICPA Disciplinary Committee in 2021. Mr Jowett added that ACCA is aware that Mr Kwan paid the financial penalty and costs order relating to that matter.
65. Mr Jowett accepted that Mr Kwan's failure to notify ACCA of his practice in Hong Kong was likely to have been inadvertent and that no consequences

appeared to have flowed from the failure. Mr Jowett also acknowledged that Mr Kwan's failure to cooperate with ACCA's investigation does not appear to have substantially hampered ACCA's ability to investigate.

66. The Committee accepted the advice of the Legal Adviser, who referred it to Regulation 13(1) of the Regulations, relevant caselaw and the ACCA document 'Guidance for Disciplinary Sanctions'. The Committee bore in mind that the purpose of any sanction was not to punish Mr Kwan, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction must be proportionate.
67. When deciding on the appropriate sanction, the Committee carefully considered whether there were any aggravating and mitigating features in this case.
68. The Committee considered the following to be aggravating features in this case:
 - a. The repeated nature of the failure to co-operate fully; and
 - b. The fact that by the time of his conduct in relation to Allegations 1, 2 and 3, Mr Kwan would have been aware of the HKICPA Disciplinary Committee order and so his professional obligations must have been at the forefront of his mind.
69. The Committee considered the following to be mitigating features in this case:
 - a. Mr Kwan had a long (approximately 30 year) unblemished regulatory history prior to the HKICPA Disciplinary Committee order in 2021;
 - b. Mr Kwan's conduct did not appear to have substantially hampered ACCA's ability to investigate his conduct; and
 - c. Mr Kwan's failure to notify ACCA of his practice in Hong Kong seems likely to have been inadvertent.

70. Given that Mr Kwan had failed to notify ACCA of important matters in relation to his practice, failed co-operate fully with the investigation into a complaint about him, and failed to engage with this ACCA disciplinary process, the Committee considered that Mr Kwan had shown no insight into his conduct and had failed to take any remedial action to correct his conduct. As such, the Committee considered there to be a high risk of repetition of the conduct.
71. The Committee noted that Section F of the 'Guidance for Disciplinary Sanctions' document indicated that:
- a. Disciplinary action taken by another professional body (relevant to Allegation 1) is a very serious matter;
 - b. A failure to inform ACCA of relevant matters indicating that the Member may be liable to disciplinary action (relevant to Allegation 2) is a serious matter; and
 - c. A failure to cooperate with a disciplinary investigation (relevant to Allegation 3) is a very serious matter.
72. The Committee considered the available sanctions in increasing order of severity.
73. The Committee first considered whether to take no further action but considered that such an approach was not appropriate given the seriousness of the misconduct.
74. The Committee considered that neither admonishment, reprimand nor severe reprimand would be appropriate, because there had been no demonstration of remorse, insight or remediation by Mr Kwan, and the failure to cooperate fully had been repeated over a period of time. The Committee considered that these sanctions would be insufficient to mark the seriousness of the misconduct, to provide adequate protection of the public and to address the wider public interest.

75. The Committee considered that exclusion from membership was the appropriate sanction in this case because Mr Kwan's conduct:
- a. Was fundamentally incompatible with being an ACCA Member;
 - b. Amounted to a very serious departure from professional standards;
 - c. Had continued over an extended period of time; and
 - d. Had demonstrated a lack of understanding of the importance of cooperating with one's regulator.
76. The Committee was mindful that the sanction of exclusion from membership was the most serious sanction that could be imposed and recognised that it could have negative consequences for Mr Kwan in terms of his reputation and financial circumstances. However, the Committee considered the sanction to be proportionate in the circumstances, given the seriousness of the misconduct, the need to protect the public, and the wider public interest in upholding proper professional standards and maintaining public confidence in ACCA and the accountancy profession.
77. Accordingly, the Committee decided to exclude Mr Kwan from membership.
78. The Committee did not deem it necessary to impose a specified period before which Mr Kwan could make an application for readmission as a Member.

COSTS AND REASONS

79. Mr Jowett made an application for Mr Kwan to make a contribution to the costs of ACCA. Mr Jowett applied for costs totalling £5,248. The Committee was provided with a Schedule of Costs providing a breakdown of the activity undertaken by ACCA and the associated costs. Mr Jowett submitted that the costs claimed were appropriate and reasonable. However, he did acknowledge that the hearing today had taken slightly less time than that allocated to it on the Schedule of Costs.

80. The Committee accepted the advice of the Legal Adviser who referred the Committee to Regulation 15(1) of the Regulations and the ACCA document 'Guidance for Costs Orders' (01 January 2021).
81. The Committee was satisfied that ACCA was entitled to costs in principle and had been justified in investigating these matters. However, it considered that there should be a reduction to reflect the fact that the hearing had taken slightly less time than that which it was allocated.
82. The Committee noted that it could not take into account Mr Kwan's financial and personal circumstances because Mr Kwan had not provided any details of those circumstances.
83. In deciding the appropriate and proportionate order for costs, the Committee took into account the above matters and decided to make an order for costs in the sum of £4,813. The reduced amount reflected the removal of 3 hours of the time allocated for the Case Presenter and 2 hours of the time allocated for the Committee Officer.

EFFECTIVE DATE OF ORDER

84. The Order will take effect at the expiry of the appeal period.

ORDER

85. The Committee made the following order:
 - a. Mr Kwan shall be excluded from ACCA membership.
 - b. Mr Kwan shall make a contribution to ACCA's costs in the sum of £4,813.

Mr Martin Winter
Chair
21 February 2023