

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Miss Cindy Chiang Sin Mei

Heard on: Tuesday, 21 and Wednesday, 22 February 2023

Location: Remote via Microsoft Teams

Committee: Mr Maurice Cohen (Chair)
Mr George Wood (Accountant Member)
Ms Samantha Lipkowska (Lay Member)

Legal Adviser: Mr Richard Ferry-Swainson

**Persons present
and capacity:** Ms Afshan Ali (Case Presenter)
Ms Nikita Apostol (Hearings Officer)

Summary: All allegations (save for that part of 4(b), which was alleged in the alternative) and misconduct found proved.

Member excluded and costs ordered.

INTRODUCTION/SERVICE OF PAPERS

1. The Disciplinary Committee (“the Committee”) convened to consider a number of Allegations against Miss Chiang Sin Mei. Miss Chiang Sin Mei did not participate in the hearing, nor was she represented.

2. The papers before the Committee were in a bundle numbered 1 to 78. There was also a service bundle numbered 1 to 29 and a costs bundle.
3. In addition, the Committee was provided with the following documents: 32-page service bundle for the hearing's original listing on 17 November 2022; a one-page email from Miss Chiang Sin Mei dated 17 November 2022; the Disciplinary Committee's reasons for adjourning the hearing on 17 November 2022, consisting of four pages.

PROCEEDING IN ABSENCE

4. The Committee first considered whether the appropriate documents had been served in accordance with the Complaints and Disciplinary Regulations ("the Regulations"). The Committee took into account the submissions made by Ms Ali on behalf of ACCA and also took into account the advice of the Legal Adviser.
5. The Committee noted that because this was an adjourned hearing, Complaints and Disciplinary Regulation ("CDR") 10(8)(d) applied. This required the Committee to be satisfied that service had been effective for the hearing listed on 17 November 2022. The only requirement thereafter is that the member be notified as soon as practicable after the adjournment of the time and place fixed for the adjourned hearing. There is no requirement to re-serve all the documents for the hearing.
6. Included within the original service bundle for the hearing on 17 November 2022 was the Notice of Hearing dated 20 October 2022, thereby satisfying the 28-day notice requirement, which had been sent to Miss Chiang Sin Mei's email address as it appears in the ACCA Register. The Notice included details about the time, date, and remote venue for that hearing and also Miss Chiang Sin Mei's right to attend the hearing, by telephone or video link, and to be represented, if she so wished. In addition, the Notice provided details about applying for an adjournment and the Committee's power to proceed in Miss Chiang Sin Mei's absence, if considered appropriate. There was a receipt confirming the email had been delivered to Miss Chiang Sin Mei's registered email address.
7. The Committee was thus satisfied that the Notice for the hearing in November 2022 had been served in accordance with the Regulations, which require ACCA to prove that the documents were sent, not that they were received. Having so determined, the Committee then considered whether Miss Chiang Sin Mei had been appropriately notified of the re-scheduled hearing. In the service bundle for this hearing there was an email dated 24 January 2023, which had been

sent to both Miss Chiang Sin Mei's registered email address and a second, purportedly new and up-to-date, email address provided by Miss Chiang Sin Mei on 17 November 2022. That email detailed the time and date of this hearing and that it would be conducted remotely. It also gave details about attendance at the hearing, the Committee's power to proceed in her absence, should she decide not to attend, and how to apply for an adjournment. It also provided a link to all the documentation relating to the case. There was a delivery receipt confirming the email had been delivered.

8. The Committee was, therefore, satisfied that ACCA had complied with CDR 10(8)(d) and went on to consider whether to proceed in Miss Chiang Sin Mei's absence. The Committee bore in mind that although it had a discretion to proceed in the absence of Miss Chiang Sin Mei, it should exercise that discretion with the utmost care and caution, particularly as Miss Chiang Sin Mei was unrepresented.
9. The Committee noted that this case was originally listed to take place on Thursday, 17 November 2022. On that occasion Miss Chiang Sin Mei attended, but was not represented, and she made a successful application to have the hearing adjourned. This was on the basis that she said she had not received any emails from ACCA and that she knew nothing about the case as a consequence. She indicated that her email address had been hacked, so she did not use it anymore. She therefore requested an adjournment to allow her time to prepare for the case. She also provided ACCA with a different, up-to-date email address. Thereafter, all ACCA's emails sent to Miss Chiang Sin Mei were sent to both her original email address and the new one she had provided.
10. ACCA did not oppose that application and the matter was adjourned and re-listed on 21 and 22 February 2023. On adjourning the hearing that Committee made the following directions:
 - i. *ACCA to resend its Case Management Form to Ms Chiang Sin Mei within seven days;*
 - ii. *Ms Chiang Sin Mei to complete the Case Management Form and send it back to ACCA within 14 days of receipt;*
 - iii. *Ms Chiang Sin Mei to update her contact details (email, telephone, and postal address) by 4:00 pm London time Friday, 18 November 2022;*

iv. The case is to be listed for two days with the Committee hearing the case sitting for no more than four hours per day to accommodate the time difference to Hong Kong;

v. Costs reserved.

11. Ms Ali confirmed that ACCA had re-sent the Case Management Form to Miss Chiang Sin Mei within 7 days of the adjourned hearing. She also confirmed that Miss Chiang Sin Mei had not returned the form.
12. On 18 November 2022, Miss Chiang Sin Mei sent an email to ACCA stating she had updated her personal contact details in 'MyACCA' within the ACCA website, as requested.
13. On 06 December 2022, ACCA sent an email to Miss Chiang Sin Mei pointing out that her completed Case Management Form was due to be returned on 02 December 2022, but this had not been received. Miss Chiang Sin Mei was asked to complete and return it without further delay. She was also asked for her availability in January 2023, so that the case could be re-listed. No reply was received.
14. On 22 December 2022, ACCA phoned Miss Chiang Sin Mei with reference to her overdue Case Management Form, but there was no answer. A voicemail message was left requesting Miss Chiang Sin Mei to respond to the email correspondence from ACCA as soon as possible. The same day Miss Chiang Sin Mei's ACCA account was checked to ensure she had updated her personal contact details as requested and it was noted that her email address had not been changed from the one that she originally provided and which she said had been hacked. Also, on the same day, an email was sent to Miss Chiang Sin Mei requesting that she complete and return the Case Management Form without any further delay. It was also pointed out to Miss Chiang Sin Mei that contrary to her assertion in her email dated 18 November 2022, her personal contact details had not in fact been changed. No reply was received.
15. On 11 January 2023, ACCA sent a further email to Miss Chiang Sin Mei, pointing out that the Case Management Form had still not been received, nor had there been a response about her updating her contact information. She was advised that the case had been re-scheduled for 21 and 22 February 2023. No response was received.
16. On 01 February 2023, the Hearings Officer attempted to call Miss Chiang Sin Mei to see whether she would be attending her upcoming hearing before the Disciplinary Committee. There was no response, and the answering machine gave a message in a foreign language. The Hearings

Officer followed up with an email the same day, sent to both the email addresses provided by Miss Chiang Sin Mei and again on 07 February 2023. No response was received to either email.

17. On 14 February 2023, the Hearings Officer tried calling Miss Chiang Sin Mei on the two phone numbers she had provided. The first call rang for 30 seconds, thereafter there was a beeping sound and the call disconnected. There was no option to leave a message. On trying the second number, the Hearings Officer was told the number related to a clinical department and she was asked if she needed to book an appointment. There was no one with the name Miss Chiang Sin Mei on that number.
18. The Hearings Officer followed up the calls with an email, again sent to both the email addresses provided by Miss Chiang Sin Mei. No response was received.
19. On 17 February 2023, the Hearings Officer again attempted to call Miss Chiang Sin Mei, without success. That too was followed up by an email, but Miss Chiang Sin Mei did not respond.
20. The Committee noted that Miss Chiang Sin Mei faced serious allegations and that there was a clear public interest in the matter being dealt with expeditiously. The Committee noted that although the last hearing had been adjourned at Miss Chiang Sin Mei's request, thereafter she had not completed and returned the Case Management Form, she had not (despite her assertion to the contrary) updated her contact details and she had not responded to any of ACCA's many attempts to get in touch with her by both phone and email. It appeared, therefore, that notwithstanding her indication in November 2022 that she wished to have time to prepare for the hearing, she had decided to disengage with the process. ACCA had given her plenty of opportunities to respond and engage, but for whatever reason she had chosen not to do so. The Committee thus considered an adjournment would serve no useful purpose because it seemed unlikely that Miss Chiang Sin Mei would attend on any other occasion, and she had not applied for an adjournment.
21. In light of her almost complete lack of engagement since the last listing of this matter, the Committee concluded that Miss Chiang Sin Mei had voluntarily absented herself from the hearing and thereby waived her right to be present and to be represented at this hearing. In all the circumstances, the Committee decided that it was in the interests of justice and in the public interest that the matter should proceed, notwithstanding the absence of Miss Chiang Sin Mei. No adverse inference would be drawn from her non-attendance.

APPLICATION TO AMEND

22. At the outset of the hearing, Ms Ali applied to amend the Allegation by removing Allegation 4(a) because it was repeating what was alleged in Allegation 1. She submitted that removing an allegation would not prejudice Miss Chiang Sin Mei in the conduct of her defence.
23. The Committee considered the application with care and accepted the advice of the Legal Adviser, who advised that, in law, ACCA cannot present the same allegation twice. The Committee thus allowed the amendment. Clearly it would be wrong to allow a duplicitous allegation to remain and there could be no prejudice to Miss Chiang Sin Mei in removing 4(a) and re-numbering Allegation 4 accordingly.

ALLEGATIONS/BRIEF BACKGROUND

24. It is alleged that Miss Chiang Sin Mei is liable to disciplinary action on the basis of the following Allegations (as amended):

Miss Cindy Chiang Sin Mei ('Miss Chiang Sin Mei'), a member of the Association of Chartered Certified Accountants ('ACCA'):

1. Is liable to disciplinary action by virtue of the disciplinary finding against her on 16 March 2021 by the Hong Kong Institute of Certified Public Accountants (HKICPA) Pursuant to byelaw 8(a)(vi).
2. Failed to bring promptly to the attention of ACCA that she may have become liable to disciplinary action by the Association, having been disciplined and sanctioned by HKICPA on 16 March 2021, pursuant to byelaw 10(b).
3. Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Miss Chiang Sin Mei has failed to co-operate fully with the investigation of a complaint in that she did not respond at all to ACCA's correspondence dated:
 - a) 19 November 2021;
 - b) 06 December 2021;
 - c) 21 December 2021; and

4. By reason of her conduct, Miss Chiang Sin Mei is:
 - a) In respect of allegation 2 liable to disciplinary action pursuant to byelaw 8(a)(iii).
 - b) In respect of allegation 3 guilty of misconduct pursuant to byelaw 8(a)(i), or in the alternative, liable to disciplinary action pursuant to byelaw 8(a)(iii).

25. Miss Chiang Sin Mei became an ACCA Member on 15 March 1999 and an ACCA Fellow on 15 March 2004.

26. On 02 August 2021, ACCA received notification that Miss Chiang Sin Mei had been disciplined by the Hong Kong Institute of Certified Public Accountants (HKICPA).

27. A copy of the press release was obtained from HKICPA dated 23 April 2021 together with a copy of the HKICPA Disciplinary Committee Order and reasons for decision, dated 16 March 2021.

28. In summary, the HKICPA Disciplinary Committee reprimanded Miss Chiang Sin Mei for professional misconduct and dishonourable conduct, in that she failed to co-operate and provide the necessary documents and information for her practice review, despite repeated reminders and contact from the Institute. Her practising certificate with HKICPA was also cancelled and her name was removed from their register for 3 years, beginning 27 April 2021.

29. The Investigations Officer reviewed Miss Chiang Sin Mei's records and confirmed there is no record of Miss Chiang Sin Mei notifying ACCA of the HKICPA Disciplinary Committee Order of 16 March 2021.

30. ACCA wrote to Miss Chiang Sin Mei at her registered email address to seek her comments in relation to the investigation on the dates set out in Allegation 3 above. The Investigations Officer confirmed that the email address the correspondence was sent to was Miss Chiang Sin Mei's registered email address, as it appeared in ACCA's member's databases on the dates the correspondence was sent.

31. ACCA's Hearings Team contacted Miss Chiang Sin Mei at her registered email address and via telephone on 16 November 2022 regarding the Disciplinary Committee hearing scheduled for 17 November 2022. During a telephone call with ACCA's Hearings' Officer, Miss Chiang Sin

Mei confirmed that she had received ACCA's email correspondence sent to her registered email address.

32. Miss Chiang Sin Mei also sent an email to the Hearings Officer on 16 November 2022, but notably used a different email address to that registered with ACCA, saying she would be seeking an adjournment.
33. Despite requesting an adjournment when the matter was listed for a hearing on 17 November 2022, so that she could have time to prepare her case, Miss Chiang Sin Mei did not then attend the rescheduled hearing, nor did she provide any written representations for the Committee to consider.

DECISION ON FACTS/ALLEGATION AND REASONS

34. The Committee considered with care all the evidence presented and the submissions made by Ms Ali. The Committee accepted the advice of the Legal Adviser and bore in mind that it was for ACCA to prove its case and to do so on the balance of probabilities.

Allegation 1 - proved

'Is liable to disciplinary action by virtue of the disciplinary finding against her on 16 March 2021 by the Hong Kong Institute of Certified Public Accountants (HKICPA) Pursuant to bye-law 8(a)(vi).'

35. The Committee was provided with a copy of the HKICPA's decision against Miss Chiang Sin Mei, dated 16 March 2021. This is conclusive proof that Miss Chiang Sin Mei was disciplined by another professional body.
36. Miss Chiang Sin Mei became liable to disciplinary action the moment she was disciplined by HKICPA. Byelaw 8(a) states:

'Liability to disciplinary action

8.

(a) A member, relevant firm or registered student shall, subject to byelaw 11, be liable to disciplinary action if:

(vi) *he or it has been disciplined by another professional or regulatory body;*'

37. Miss Chiang Sin Mei has not submitted any evidence to suggest she was not disciplined by HKICPA.
38. On the evidence provided, the Committee was satisfied that this allegation was made out and, therefore, found it proved.

Allegation 2 - proved

'Failed to bring promptly to the attention of ACCA that she may have become liable to disciplinary action by the Association, having been disciplined and sanctioned by HKICPA on 16 March 2021, pursuant to byelaw 10(b)'.

39. Byelaw 10(b), which deals with a member's obligation to co-operate and inform, states:

'Subject to any legislative or other legal obligation to the contrary, it shall be for every member and for any person to whom these bye-laws relate to bring promptly to the attention of the Secretary any facts or matters indicating that a member or relevant firm or registered student may have become liable to disciplinary action (including any facts or matters relating to himself or itself); and in any such case the Secretary shall lay the facts and matters before the relevant committee of Council or individual if he or she is of the opinion that the complaint ought to be investigated by that committee or individual'.

40. As stated above, Miss Chiang Sin Mei became liable to disciplinary action the moment she was disciplined by HKICPA. She was, therefore, duty bound to notify ACCA promptly of the decision made by HKICPA.
41. The Committee accepted the unchallenged evidence that ACCA had no record of ever having been informed by Miss Chiang Sin Mei that she had been disciplined by HKICPA. The Committee therefore found this allegation proved.

Allegation 3 - proved

'Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Miss Chiang Sin Mei has failed to co-operate fully with the investigation of a complaint in that she did not respond at all to ACCA's correspondence dated:

(a) 19 November 2021

(b) 06 December 2021

(c) 21 December 2021;'

42. The Committee was advised by the Legal Adviser that the duty to co-operate with an ACCA investigation is absolute, that is to say, every relevant person is under a duty to co-operate with any Investigations Officer and any Assessor in relation to the consideration and investigation of any complaint. 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 relevant person liable to disciplinary action.
43. Miss Chiang Sin Mei failed to respond to any of the correspondence sent to her registered email address by the Investigations Officer on the three dates specified in Allegation 3, in which she was asked to comment on the matters alleged. In the correspondence sent, Miss Chiang Sin Mei was also warned that a failure to respond might result in an allegation of failing to co-operate with ACCA. The Committee noted that the correspondence was sent by email to Miss Chiang Sin Mei's email address provided by Miss Chiang Sin Mei when registering with ACCA.
44. The Committee noted that ACCA's Hearings Team contacted Miss Chiang Sin Mei at her registered email address and via telephone on 16 November 2022, regarding the Disciplinary Committee hearing scheduled for 17 November 2022. During a telephone call with ACCA's Hearing's Officer, Miss Chiang Sin Mei confirmed that she had received ACCA's email correspondence sent to her registered email address.
45. However, on 17 November 2022, when Miss Chiang Sin Mei attended the previous listing of this case, she said she had not received any emails from ACCA and that she knew nothing about the case as a consequence. She indicated that her email address had been hacked so she did not use it anymore. She therefore requested an adjournment to allow her time to prepare for the case. She also provided ACCA with a different, up-to-date email address. However,

thereafter, despite being asked to update her 'myACCA' account with her new, up-to-date email address, Miss Chiang Sin Mei failed to do so (even though she claimed she had). She also failed, after 17 November 2022, to respond to any correspondence sent to her using the new, up-to-date email address. This behaviour cast doubt upon the veracity of her claim to have never received any emails from ACCA, which in any event was contradicted by what she said during the telephone call with the Hearings Officer on 16 November 2022.

46. The Committee also noted that the matters found proved by HKICPA largely echoed the behaviour by Miss Chiang Sin Mei with ACCA and represented a pattern of behaviour of not co-operating with those bodies that regulate her professional conduct.
47. The Committee was thus satisfied, on the balance of probabilities, that Miss Chiang Sin Mei had received those emails and had failed to co-operate as alleged and found Allegation 3(a), (b) and (c) proved in its entirety.

Allegation 4 - proved

'By reason of her conduct, Miss Chiang Sin Mei is:

- (a) In respect of allegation 2 liable to disciplinary action pursuant to byelaw 8(a)(iii)*
- (b) In respect of allegation 3 guilty of misconduct pursuant to byelaw 8(a)(i), or in the alternative, liable to disciplinary action pursuant to byelaw 8(a)(iii).'*

48. With regards to Allegation 4(a), byelaw 10(b) makes it clear that a member who has been disciplined by a professional body has a duty to bring that fact promptly to the attention of the Association. Byelaw 8(a)(iii) makes it clear that a member is liable to disciplinary action if they commit a breach of any of the byelaws. By not bringing the HKICPA finding to the attention of ACCA, Miss Chiang Sin Mei was in breach of byelaw 10 and, therefore, by virtue of byelaw 8(a)(iii), liable to disciplinary action. Accordingly, the Committee found this allegation proved.
49. With respect to Allegation 4(b), the Committee is of the view that failing to co-operate fully with an investigation being carried out by her Regulator into her alleged conduct is a serious matter. A member should not be able to frustrate, delay, or derail completely an investigation into their conduct. Being a member of ACCA brings with it a duty to co-operate, both in relation to compliance with the Regulations and into the investigation of a complaint. The Committee was satisfied that such behaviour represented a serious falling short of professional standards and

brought discredit upon Miss Chiang Sin Mei and also upon the profession and ACCA as Regulator. ACCA's purpose is to ensure standards are met and that members are complying with the Regulations put in place to protect the public. The Committee considered other members of the profession would find Miss Chiang Sin Mei's behaviour of repeatedly not co-operating with ACCA to be deplorable.

50. The Committee was thus satisfied that Miss Chiang Sin Mei's behaviour in failing to co-operate amounted to misconduct and that Allegation 4(b) was proved.
51. Having found misconduct proved, it was not necessary for the Committee to consider whether Miss Chiang Sin Mei was liable to disciplinary action for failing to co-operate, since this was alleged in the alternative.

SANCTION AND REASONS

52. In reaching its decision on sanction, the Committee took into account the submissions made by Ms Ali. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA and had in mind the fact that the purpose of sanctions was not to punish Miss Chiang Sin Mei, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction must be proportionate. The Committee accepted the advice of the Legal Adviser.
53. When deciding on the appropriate sanction, the Committee carefully considered the aggravating and mitigating features in this case.
54. The Committee considered there to be the following aggravating features: a pattern of failing to co-operate with her regulatory bodies, including a failure to comply with the directions of the Disciplinary Committee made in November 2022; a lack of insight; a lack of remorse; a lack of evidence suggesting any remediation; behaviour indicative of an attitudinal problem, suggesting a real risk that the conduct would be repeated.
55. The Committee did not consider there to be any significant mitigating factors. The Committee noted that Miss Chiang Sin Mei had no previous disciplinary record with ACCA, however, this had to be viewed in light of the previous disciplinary record she does have with her other professional Regulator, HKICPA.

56. The Committee did not think it appropriate, or in the public interest, to take no further action or order an admonishment in a case where a member had repeatedly failed to co-operate with her Regulator, by first of all, not notifying ACCA that she had been disciplined by HKICPA and thereafter by not responding in any meaningful way to any of the correspondence sent to her by ACCA. Every member is duty bound to comply with ACCA's byelaws and Regulations and to co-operate with ACCA in its investigations.
57. The Committee then considered whether to reprimand Miss Chiang Sin Mei. The guidance indicates that a reprimand would be appropriate in cases where the conduct is of a minor nature, there appears to be no continuing risk to the public and there has been sufficient evidence of an individual's understanding, together with genuine insight into the conduct found proved. The Committee did not consider Miss Chiang Sin Mei's conduct to be of a minor nature and she had shown no insight into her behaviour. The Committee noted that when addressing factors relevant to seriousness in specific case types, ACCA's Guidance indicates that a failure to co-operate is considered to be 'very serious'. Accordingly, the Committee concluded that a reprimand would not adequately reflect the seriousness of the conduct in this case.
58. 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 Committee considered none of these criteria to be met. The guidance adds that this sanction may be appropriate where most of the following factors are present:
- The misconduct was not intentional and no longer continuing;
 - Evidence that the conduct would not have caused direct or indirect harm;
 - Insight into failings;
 - Genuine expression of regret/apologies;
 - Previous good record;
 - No repetition of failure/conduct since the matters alleged;
 - Rehabilitative/corrective steps taken to cure the conduct and ensure future errors do not occur;
 - Relevant and appropriate references;
 - Co-operation during the investigation stage.

59. The Committee considered that almost none of these factors applied in this case and that accordingly a severe reprimand would not adequately reflect the seriousness of Miss Chiang Sin Mei's behaviour. Her misconduct was intentional, she has not demonstrated any insight into her failings nor made any apology; her previous good record was only with ACCA and not with HKICPA; her behaviour was repeated and similar in nature to the behaviour found proved before HKICPA; there has been no evidence of rehabilitative steps; no references; and the misconduct itself involved a lack of co-operation during the investigation stage, which continued during the re-scheduled hearing stage.
60. Accordingly, the Committee decided that the only appropriate and proportionate sanction was exclusion from membership. Failing to notify ACCA of the action taken by HKICPA, followed by a failure co-operate at all with an investigation being carried out by ACCA into her alleged conduct, is a very serious matter. A member should not be able to frustrate, delay, or derail completely an investigation into their conduct. Being a member of ACCA brings with it a duty to co-operate, both in relation to compliance with the Regulations and into the investigation of a complaint. The Committee was satisfied that such behaviour represented a serious falling short of professional standards and was fundamentally incompatible with membership of ACCA.
61. The Committee acknowledged the impact this decision would have on Miss Chiang Sin Mei. However, her conduct was such a serious breach of byelaw 8 that no other sanction would adequately reflect the gravity of her offending behaviour. The Committee considered that a failure to exclude a member who had demonstrated a pattern of ignoring those professional bodies responsible for regulating her conduct, would seriously undermine public confidence in the profession and in ACCA as its Regulator. In order to maintain public confidence and uphold proper standards in the profession it was necessary to send out a clear message that this sort of behaviour was not to be tolerated.
62. The Committee therefore ordered that Miss Chiang Sin Mei be excluded from membership of ACCA.

COSTS AND REASONS

63. ACCA applied for costs in the sum of £8,513.00. The Committee was provided with a schedule of costs. The Committee was satisfied that the costs claimed were appropriate and reasonable, subject to the below. The Committee noted that the first hearing was adjourned at Miss Chiang Sin Mei's request and thus additional costs were incurred as a result of her action. The Committee noted that the costs were also based on this hearing lasting two days, when in fact

the hearing took less than two days, as far as the Case Presenter and Hearings Officer were concerned (the Committee's finalising of written reasons went into the second day) and a reduction was thus made to reflect this.

64. Miss Chiang Sin Mei did not provide any details of her means or provide any representations about the costs requested by ACCA. There was, therefore, no evidential basis upon which the Committee could make any reduction on that ground.
65. In light of its observations above, the Committee reduced the amount requested to reflect the actual costs more likely to have been incurred and made an order in the sum of £7,000.00.

EFFECTIVE DATE OF ORDER

66. This order will have effect at the expiry of the appeal period, or at the conclusion of any appeal if one is made.

Mr Maurice Cohen
Chair
22 February 2023