

HEARING

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

REASONS FOR DECISION

In the matter of:	Miss Yiyang Wang
Heard on:	05 July 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) Mr Peter Brown (Accountant) Ms Samantha Lipkowska (Lay)
Legal Adviser:	Miss Juliet Gibbon
Persons present and capacity:	Ms Michelle Terry (ACCA Case Presenter) Ms Lauren Clayton (Hearings Officer)
Outcome:	Allegations 1a), 1b), 2a) 2b), 4a), 4b), 4c), 4d), 4e), 4f), 4g) and Allegation 5a) (misconduct) proved
Sanction:	Exclusion from membership of ACCA with immediate effect
Costs:	Order to pay ACCA's costs in the sum of £3,511.25

PRELIMINARY

1. The Disciplinary Committee (“the Committee”) convened to hear a number of allegations of misconduct against Miss Yiyang Wang. The hearing was conducted remotely through Microsoft Teams. The Committee had a bundle of papers numbered pages 1 to 259, a bundle of performance objectives relating to Miss Wang, numbered pages 1-95, a service bundle, numbered pages 1 to 17 and a tabled additional bundle, numbered pages 1-8. The Committee was also provided with two schedules of costs.
2. Ms Michelle Terry represented ACCA. Miss Wang did not attend the hearing and was not represented.

SERVICE

3. Written notice of the hearing was sent by electronic mail (“email”) to Miss Wang at her registered email address on 7 June 2023 and she was also sent a password separately to access the document. The Committee had sight of the delivery notification that indicated the emails were delivered on 7 June 2023 at 15:55 and 15:56 hours respectively. By virtue of Regulation 22(8)(b) of The Chartered Certified Accountants’ Complaints and Disciplinary Regulations 2014, as amended (“the Regulations”) the notice would have been deemed served on the same day.
4. The Committee accepted the advice of the Legal Adviser. The Committee was satisfied that ACCA had given the requisite 28 days’ notice required under Regulation 10(1)(a) of the Regulations. It was also satisfied that the email attaching the notice of hearing, to which Miss Wang had access, contained all the requisite information about the hearing in accordance with Regulation 10(1)(b) of the Regulations. The Committee was, therefore, satisfied that

service had been affected in accordance with Regulations 10 and 22 of the Regulations.

APPLICATION TO PROCEED IN ABSENCE

5. Ms Terry made an application to proceed in the absence of Miss Wang.
6. The Hearings Officer (HO) telephoned Miss Wang at 12:21 hours on 11 March 2022 to discuss her attendance at the hearing. The call was not answered and there was no option to leave a message. The HO had also emailed Miss Wang on 30 June and 3 July 2023 asking her to advise whether she would be attending the hearing. There was no response to either email. The HO also attempted to speak to Miss Wang by telephone immediately prior to today's hearing, but without success.
7. The Committee considered whether it should proceed in Miss Wang's absence. 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.
8. The Committee was mindful that there is a public interest in dealing with regulatory matters expeditiously. It noted that ACCA had made a number of attempts to contact Miss Wang prior to the hearing. Miss Wang had not asked for an adjournment and given her non-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 Wang's attendance on a future date.

9. Having balanced the public interest with Miss Wang's own interests, the Committee determined that it was fair, reasonable and in the public interest to proceed in the absence of Miss Wang.

ALLEGATIONS

Miss Yiyan Wang ("Miss Wang"), at all material times an ACCA trainee:

1. Applied for membership to ACCA on or about 15 July 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 15 June 2017 to 14 July 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 3: Strategy and innovation
 - Performance Objective 4: Governance, risk and control
 - Performance Objective 5: Leadership and management
 - Performance Objective 8: Analyse and interpret financial reports
 - Performance Objective 9: Evaluate investment and financing decisions
 - Performance Objective 22: Data analysis and decision support

2. Miss Wang's conduct in respect of the matters described in allegation 1 above was:-

- a) In respect of allegation 1a, dishonest, in that Miss Wang 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 Wang 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 paragraph 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 Wang 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 objective 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 Regulations 3(1) in that she failed to respond fully or at all to any or all of ACCA's correspondence dated:
 - a) 18 October 2021;
 - b) 18 November 2021;
 - c) 2 December 2021;
 - d) 18 March 2022;
 - e) 25 August 2022;
 - f) 16 September 2022;
 - g) 3 October 2022.

5. By reason of her conduct, Miss Wang 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 bye-law 8(a)(iii).

BACKGROUND

10. Miss Wang had been an affiliate member of ACCA since 15 January 2018. Her Personal Experience Record (PER) was approved on 14 July 2020, and she subsequently applied for membership of ACCA on 15 July 2020. Miss Wang was admitted as a member of ACCA on 23 July 2020.

11. Miss Wang was one of 100 ACCA trainees who had informed ACCA that some or all of their practical experience training had been supervised and approved by Person A. The other 100 trainees also submitted one or more Performance Objective ("PO") statements to ACCA, some of which were identical or nearly

identical to one or more of the other trainees purportedly supervised by Person A.

12. Regulation 3(a)(ii) of ACCA's Membership Regulations provides that an ACCA trainee 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").
13. 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 behaviors required to become a professionally qualified accountant. Comprehensive guidance on completing the PER, including trainees' responsibilities and the role of the Practical Experience Supervisor ("PES"), is published on ACCA's website.
14. ACCA's PER has three components: First, to achieve five "Essential" 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 PES. Secondly, to complete 36 months' work experience in one or more accounting or finance-related roles, which is verified by the trainee's PES. Thirdly, to regularly record PER progress in the online "MyExperience" recording tool, which is accessed via ACCA's online portal "MyACCA".
15. Each PO comprises three parts: (i) a summary of what the PO relates to; (ii) five elements outlining the tasks and behaviors a trainee must demonstrate to be able to achieve the PO and (iii) a 200-to-500-word concise personal statement in which a trainee must summarise how they achieved the PO. ACCA recommends to trainees that they choose the technical POs that best align to their role so that it is easier to achieve the PO. In their personal statement for each PO, a trainee needs to provide a summary of the practical

experience they have gained. They must explain what they did, giving an example of each task. They must also describe the skills they have gained which helped them achieve the PO and they must reflect on what they have learned, including what went well or what they would have done differently. ACCA's requirements are set out in the PER guidance. A Trainee's PO statements should be unique to their own work experience.

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. ACCA trainees are responsible for finding a PES who must be a qualified accountant recognised by law in the trainee's country and / or a member of an IFAC body with knowledge of the trainee's work. A PES has the personal responsibility of approving or signing-off the trainee's POs, if the trainee has met the required standard. A PES will often be a trainee's line manager, or the person to whom the trainee reports on projects or activities. A PES cannot sign off experience that a trainee has not been able to demonstrate to them in the workplace. 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 supervisor 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 the trainee's work experience.
18. 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 with ACCA.

19. Once all nine POs have been approved by the trainee's PES and their minimum 36 months of Practical experience has been signed off, the trainee is eligible to apply for membership. The trainee must sign a declaration on ACCA's application form for membership, which includes the declaration: '... if I provide any false or misleading statement in this form, I may face disciplinary action ...'.
20. During 2021 it came to the attention of ACCA's Professional Development Team that between 16 December 2019 and 29 January 2021, 100 trainees had completed their PER training record in which they had all claimed that their POs had been approved by a particular PES, Person A.
21. Person A was registered as an approved PES on the basis that they were a qualified accountant, being a member of the Chinese Institute of Certified Public Accountants (CICPA) since 3 April 2019.
22. A review was also carried out by the Professional Development Team which indicated that the PO statements had been copied amongst a large number of the 100 trainees, who had all claimed to have been supervised by the same PES, Person A.
23. The manager of ACCA's Professional Development Team has provided a statement in which they state that they would not expect a PES to have any more than 2-3 trainees at any one time. The Committee noted that there is no regulation to this effect.
24. Person A was contacted by ACCA and has provided a written statement. They have been a member of the CICPA since 3 April 2019. They confirmed that they had never supervised Miss Wang or signed off any of her POs. The email address provided to ACCA by Miss Wang for Person A was not Person A's actual email address.

25. The training record of Miss Wang indicates that she was employed by Company A. There is no specific end date which suggests that she remained employed by Company A at least up until the date that her time/experience was approved on 14 July 2020.
26. Miss Wang claimed 37 months of relevant practical experience , which related to her claimed employment with Company A. Miss Wang's training record referred to two supervisors, Person A, who was authorised to approve her POs, and Person B, who was authorised to approve her work experience / time claim. Person B approved Miss Wang's period of employment at Company A on 14 July 2020. They were recorded as a non-IFAC qualified line-manager and was not, therefore, authorised to approve Miss Wang's POs.
27. Miss Wang's PER records show that Person A approved all nine POs on 14 July 2020. The PES details provided by Miss Wang records that Person A was her IFAC qualified external supervisor and that was why they did not approve her period of employment with Company A.
28. ACCA subsequently carried out an analysis comparing the POs of each trainee who claimed to have been supervised by Person A. ACCA recorded the PO statement for any PO which was first in time on the basis that this statement may be original and, therefore, written by the trainee based on their actual experience.
29. In relation to Miss Wang, the analysis revealed that:
 - a) One of her nine PO statements was first in time, and;
 - b) Eight of her nine PO statements, however, were not the first in time and were either identical or significantly similar to the POs contained in the

PERs of many of the other ACCA trainees who also claimed to have been supervised by Person A.

CASE OPENING

30. In respect of Allegation 1a) and b), Ms Terry invited the Committee to consider ACCA's PER guidance, the written statement of the Professional Development Team Manager at ACCA and the statement of Person A.
31. Ms Terry submitted that Miss Wang would have known that Person A had not supervised her Ppractical experienc or approved her POs. Ms Terry referred the Committee to the fact that eight of the PO statements were identical or near identical to those submitted by other trainees and submitted that Miss Wang must have known that the eight PO statements had been copied from other trainees and were not statements relating to her own experience when she submitted them to ACCA.
32. In respect of Allegations 2a) and 2b), Ms Terry submitted that Miss Wang's conduct was dishonest. She submitted that Miss Wang would have known that Person A had not supervised her work or acted as her PES at the material time and to say that she had was a deliberate lie. Ms Terry also submitted that Miss Wang would have known that she had not achieved the POs that she claimed, as described in her PO statements, because at least some of her PO statements had been copied from those of other trainees. Ms Terry submitted that Miss Wang's conduct in respect of both her PES and the PO statements would clearly be regarded as dishonest by the standards of ordinary decent people.
33. In respect of Allegation 4(a to g), Ms Terry referred the Committee to the relevant correspondence sent by email to Miss Wang by ACCA and to the confirmation of delivery for each email. Miss Wang had not responded to any of ACCA's correspondence. Ms Terry submitted that, in failing to respond to the

correspondence sent to her by ACCA, Miss Wang had breached Regulation 3(1) of the Regulations, that provides:

- a) Every relevant person 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.
- c) A failure or partial failure to co-operate fully with the consideration or investigation of a complaint shall constitute a breach of these regulations and may render the relevant person liable to disciplinary action.

34. Ms Terry further submitted that the failure of a member to co-operate with her professional body was a very serious matter, demonstrating a lack of professional responsibility and a complete disregard for ACCA's regulatory process. She also submitted that Miss Wang had an obligation to co-operate with her professional body and to engage with it when a complaint was raised. Such co-operation is fundamental to ACCA, as her regulator, being able to discharge its obligations of ensuring protection and upholding the reputation of the profession.

35. In respect of Allegation 5a), Ms Terry submitted that Miss Wang's deliberate dishonest conduct in relation to ACCA's PER process fell far short of the standards expected of an ACCA member and undermined public confidence in ACCA's membership qualification process. She submitted that the public would be put at risk if a trainee was able to become a member of ACCA without having the requisite skills and knowledge. Ms Terry submitted that misconduct, as defined by byelaw 8(c), was clearly made out in respect of Miss Wang's conduct

as set out in both Allegation 1a) and 1b). Ms Terry also submitted that Miss Wang's failure to cooperate with ACCA's Investigating Officer, in breach of Regulation 3 of the Regulations, was conduct that also amounted to misconduct.

DECISION ON FACTS

36. The Committee considered all of the documentary evidence presented to it, including the witness statement of a Professional Development Team Manager at ACCA and the witness statement of Person A. It also considered the submissions made by Ms Terry. 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 Wang and that the standard of proof to be applied was the balance of probabilities.

Allegation 1a) - Proved

37. The Committee was provided with a copy of Miss Wang's PER training record. It showed that all her POs were purportedly approved by Person A on 14 July 2020.
38. The Committee was satisfied that at all material times Miss Wang was a trainee of ACCA and that she had informed ACCA that Person A was acting as her PES. The Committee was also satisfied that Person A had not acted as Miss Wang's PES and had not supervised her PER in accordance with ACCA's requirements. Further, the POs submitted to ACCA by Miss Wang had not been approved by Person A. Accordingly, the Committee found Allegation 1a) proved.

Allegation 1b) - Proved

39. The Committee was satisfied that Miss Wang has submitted a PER training record that purported to confirm that she had achieved the eight 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 Wang had not achieved the eight POs, as claimed by her, and, accordingly, it found Allegation 1b) proved.

Allegation 2a) - Proved

40. The Committee considered whether the conduct found proved in Allegation 1a) and 1b) 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, on the balance of probabilities, that Miss Wang had sought to confirm to ACCA that her PES 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.

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, on the balance of probabilities, that Miss Wang would have known that she had not completed the PO statements and that she had not, therefore, achieved POs 1, 2, 3, 4, 5, 8, 9 and 22. The Committee was also satisfied that an ordinary decent member of the public, in full possession of the facts, would consider that Miss Wang's conduct was dishonest. The Committee therefore found Allegations 2b) proved.

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 in the alternative.

Allegation 4a), 4b), 4c) 4d), 4e), 4f) and 4g) - Proved

43. On the evidence before it the Committee was satisfied that ACCA had sent emails to Miss Wang's registered email address on 18 October, 18 November, 2 December 2021, 18 March, 25 August, 16 September and 3 October 2022 and that each of the emails had been delivered successfully.
44. The Committee was also satisfied that Miss Wang had failed to respond to the seven emails. The Committee determined that Miss Wang's failure to respond represented a failure on her part to co-operate with ACCA's Investigating Officer. Indeed, she had been warned by ACCA in the correspondence that she had a duty to co-operate with the investigation and there had been a requirement for her to respond. Accordingly, the Committee found Allegations 4a), 4b), 4c), 4d), 4e), 4f) and 4g) proved.

Allegation 5a) – Misconduct found

45. Having found Allegations 1a), 1b), 2a), 2b), 4a), 4b), 4c), 4d), 4e), 4f) and 4g) proved, the Committee then considered whether the facts found proved amounted to misconduct.
46. In the Committee's view, Miss Wang's dishonest conduct demonstrated a clear disregard for ACCA's membership process. The Committee considered that such dishonest conduct had the potential to undermine the integrity of the membership process and the good standing of ACCA. It also meant that Miss Wang had become a member of ACCA when she was not properly qualified so

to do and there was, therefore, a risk of harm to the public because she was not a properly qualified accountant.

47. The Committee determined that Miss Wang's conduct had brought discredit to her, the accountancy profession and ACCA. The Committee determined that Miss Wang's dishonest conduct was very serious and clearly amounted to misconduct.
48. The Committee also determined that Miss Wang's conduct, in failing to cooperate with the investigation against her, fell far below the standards expected of an ACCA member. In the Committee's determination, Miss Wang's conduct undermined the integrity of ACCA's investigatory process and had brought discredit to her, the Association and the accountancy profession.
49. Accordingly, the Committee found that Miss Wang's failure to cooperate with ACCA's Investigating Officer, as set out in Allegations 4a), 4b), 4c), 4d), 4e), 4f) and 4g), also fell far below the standards expected of a member of ACCA and clearly amounted to misconduct.
50. The Committee, having found Allegation 5a) proved, did not go on to consider Allegation 5b) which was pleaded in the alternative.

SUBMISSIONS ON SANCTION

51. Ms Terry informed the Committee that Miss Wang had become an Affiliate of ACCA on 15 January 2018 and, by reason solely of her dishonest conduct, she had become a member of ACCA on 23 July 2020. Ms Terry informed the Committee that Miss Wang had no previous findings recorded against her, for which she should receive credit. Ms Terry submitted, however, that dishonesty lies at the top of the spectrum of misconduct and that the reputation of ACCA, and the accountancy profession, is built upon being able to rely on its members

to do the right thing. Ms Terry submitted that Ms Wang's dishonesty involved an element of premeditation and planning and that her dishonest conduct was solely for her own benefit. She also submitted that Ms Wang had the opportunity to cooperate with the ACCA investigation, but she had not done so.

52. Ms Terry referred the Committee to ACCA's 'Guidance for Disciplinary Sanctions'.
53. In respect of costs, Ms Terry referred the Committee to the two costs schedules. She submitted that the £3,511.25 costs claimed by ACCA had been reasonably incurred. Ms Terry informed the Committee that ACCA had sent Miss Wang 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 Wang's current financial circumstances.

SANCTION AND REASONS

54. In reaching its decision on sanction, the Committee took into account the submissions made by Ms Terry. 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 Wang, 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.
55. When deciding on the appropriate sanction, the Committee carefully considered the aggravating and mitigating features of the case.
56. The Committee considered that the only mitigating feature was that Miss Wang had no previous disciplinary findings recorded against her.

57. The Committee considered that the misconduct involved the following aggravating features: this was premeditated dishonest conduct over a period of time that involved a degree of planning; there is no evidence of any insight or remorse on the part of Miss Wang; her dishonest conduct had the potential to undermine the integrity of, and public confidence in, ACCA's membership and investigatory processes and her dishonest conduct had the potential to place members of the public at risk as Miss Wang was not properly qualified to act as a professional accountant.
58. 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 and investigation requirements and had acted dishonestly when submitting her PER, which had led to her wrongly being admitted as a member of ACCA.
59. The Committee then considered whether to reprimand Miss Wang. 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 Wang's misconduct was of a minor nature and there was no evidence of any insight into her dishonest behavior 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, ACCA's Guidance indicates that misleading ACCA and failing to cooperate in an ACCA investigation are both considered to be very serious. Accordingly, the Committee concluded that a reprimand would not adequately reflect the seriousness of the conduct in this case.

60. 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.

61. The Committee considered that apart from Miss Wang's previous good record, none of the other factors were present, save there has 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 Wang's misconduct. The misconduct was dishonest and in breach of ACCA's Regulations.

62. The Committee 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'.

63. The Committee bore in mind these factors when considering whether there was anything remarkable or exceptional in Miss Wang'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 exclusion from membership of ACCA. Miss Wang had provided ACCA with the name of a PES who had not, in fact, supervised her or approved her POs and she had 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 on a false premise when she was not properly qualified to be a member. Miss Wang had also failed to co-operate in the ACCA investigation into her conduct. In the Committee's determination this represented conduct that was fundamentally incompatible with Miss Wang being a member of ACCA. The PER and the investigation processes are an important part of ACCA's membership, and the requirements must be strictly adhered to by those aspiring to become members of ACCA.
64. 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 behavior of the member was fundamentally incompatible with being a member

of ACCA. The Committee was satisfied that Miss Wang's dishonest conduct and her failure to cooperate with the ACCA investigation against her had reached that high threshold.

65. 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.
66. The Committee therefore ordered that Miss Wang be excluded from membership of ACCA.
67. The Committee did not deem it necessary to impose a specified period before which Miss Wang can make an application for readmission as a member of ACCA.

DECISION ON COSTS AND REASONS

68. The Committee was provided with two schedules of costs. ACCA applied for costs in the sum of £3,511.25 in respect of the investigation against Miss Wang and the hearing.
69. The Committee was satisfied that the costs sought by ACCA were appropriate and had been reasonably incurred.
70. The Committee noted that ACCA had sent Miss Wang a schedule of financial means to complete and return but she had not done so. The Committee, therefore, had no information about Miss Wang's current financial circumstances.

71. The Committee determined that, in all the circumstances, it would be fair and proportionate to order Miss Wang to pay ACCA's costs in the sum of £3,511.25.

ORDER

- i. Miss Wang shall be excluded from membership of ACCA.
- ii. Miss Wang shall pay a contribution to ACCA's costs in the sum of £3,511.25.

EFFECTIVE DATE OF ORDER

72. The Committee directed that it was in the interests of the public for the order for Miss Wang 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
5 July 2023