



Think Ahead

News release

16 May 2023

Disciplinary Committee ordered member exclusion*

On 12 May 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Huey Huey Poh of United Kingdom:

Allegations

Miss Huey Huey Poh, an ACCA member:

1. Engaged in sharing answers to certain assessment questions by improperly forwarding the answer sets, to prospective candidates, in relation to a mandatory audit training course namely the mandatory, quarterly 'Update for Auditors webbased training'.
2. On 04 February 2021, Miss Poh was summarily dismissed on the grounds of gross misconduct by her former employer KPMG LLP, for improperly claiming personal expenses as business costs, between 06 October 2019 and 06 October 2020, amounting to £5,490.01. This conduct amounted to a breach of KPMG LLP's Expenses Policy and resulted in Miss Poh having to repay that sum to KPMG LLP.
3. Submitted altered documents (namely a bank account snippet from a bank statement, a receipt and a contract) to her employer during an investigation, by them, in an attempt to conceal her breaches of KPMG LLP's Expenses Policy
4. Miss Poh's conduct in respect of the matters described above was:

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- a. Dishonest, in that Miss Poh shared answers to questions, as alleged in allegation 1, to enable prospective candidates taking that assessment to obtain an unfair advantage; furthermore, she claimed personal expenses from her former employer, as business costs amounting to £5,490.01, which she knew she was not entitled to and also submitted altered documents to KPMG LLP in an attempt to conceal her breaches of KPMG LLP's expenses policy.

5. By reason of the above Miss Poh is

- a. Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the above.

The Disciplinary Committee ordered that Miss Poh be excluded from ACCA membership and to pay costs to ACCA in the sum of £ 5500.

Please note that this may be the subject of an appeal.

ACCA's regulations require ACCA to publish the Committee's findings and orders by way of a news release, as soon as practicable.

** An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in the Appeal Regulations unless the Committee directs that the order should have immediate effect*

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Notes to Editors

About ACCA: ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **233,000** members and **536,000** future members based in **178** countries and regions that upholds the highest professional and ethical values.

We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

Since 1904 being a force for public good has been embedded in [our purpose](#). And because we're a not-for-profit organisation, we build a sustainable global profession by re-investing our surplus to deliver member value and develop the profession for the next generation.

Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow.

ACCA and CA ANZ have formed a [strategic alliance](#) for the benefit of members and to help shape the future of the profession. Find out more about us at accaglobal.com