

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Miss Xiyuan Liu
Heard on:	Friday, 17 November 2023
Location:	Held remotely, via MS Teams
Committee:	Mr Andrew Gell (Chair) Ms Susan Gallone (Accountant) Mr Geoffrey Baines (Lay)
Legal Adviser:	Ms Jane Kilgannon
Persons present and capacity:	Ms Michelle Terry (ACCA Case Presenter) Ms Lauren Clayton (Hearings Officer)
Summary:	Exclusion from membership
Costs:	£5,500

1. The Disciplinary Committee (the Committee) convened to consider the case of Miss Xiyuan Liu (Miss Liu).

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2. Ms Michelle Terry (Ms Terry) represented the Association of Chartered Certified Accountants (ACCA). Miss Liu did not attend and was not represented.
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 in advance the following documents:
 - a. Hearing bundle (pages 1 to 253);
 - b. Supplementary bundle (of Performance Objectives relating to the complaint against Miss Liu) (pages 1 to 131);
 - c. Additional bundle (pages 1 to 29); and
 - d. Service bundle (pages 1 to 19).

SERVICE OF PAPERS

7. The Committee considered whether the appropriate documents had been served on Miss Liu in accordance with the Regulations.
8. 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.

9. The Committee noted the written notice of the hearing scheduled for today, 17 November 2023, that had been sent by electronic mail (email) to Miss Liu's registered email address on 20 October 2023. It also noted the subsequent emails sent to her with the necessary link and password to enable her to gain access to the letter and the documents relating to this hearing.
10. 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, 20 October 2023. On the basis of that documentation, the Committee was satisfied that the notice of hearing had been served on Miss Liu on 20 October 2023, 28 days before the date of today's hearing.
11. The Committee noted the contents of the notice of hearing and was satisfied that it contained all of the information required by Regulation 10 of the Regulations.
12. The Committee concluded that service of the notice of hearing had been effected in accordance with Regulations 10 and 22 of the Regulations.

PROCEEDING IN ABSENCE

13. Ms Terry made an application that the hearing proceed in the absence of Miss Liu.
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 Miss Liu.
15. The Committee took into account the submissions of Ms Terry. 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 Miss Liu 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 Miss Liu at her registered email address. It also noted that ACCA had made an attempt to contact Miss Liu by telephone on 13 November 2023, using her two registered telephone numbers, but that the calls had not been answered and there was no opportunity to leave a message.
18. On the basis of the evidence set out above, the Committee was satisfied that ACCA had made reasonable efforts to notify Miss Liu about today's hearing and that Miss Liu knew or ought to know about the hearing. The Committee noted that Miss Liu had not applied for an adjournment of today's hearing and there was no indication that such an adjournment would secure her attendance on another date. Furthermore, there was no evidence that Miss Liu was absent due to incapacity or illness. The Committee therefore concluded that Miss Liu had voluntarily absented herself from the hearing.
19. The Committee considered that any disadvantage to Miss Liu in not being present to provide her account of the relevant events could be addressed by the Committee's thorough assessment of the evidence presented by ACCA and the opportunity for Committee questions to test the evidence presented by ACCA.
20. The Committee was mindful that there is a public interest in dealing with regulatory matters expeditiously.
21. Having balanced the public interest with Miss Liu's own interests, the Committee decided that it was fair and in the interests of justice to proceed in Miss Liu's absence.

ALLEGATIONS

Schedule of Allegations

Miss Xiyuan Liu (Miss Liu), at all material times an ACCA trainee,

- 1. Applied for membership to ACCA on or about 13 December 2020 and in doing so purported to confirm in relation to her ACCA Practical Experience training record:**
 - a. Her Practical Experience Supervisor in respect of her practical experience training in the period from 7 May 2012 to 1 October 2014 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 3: Strategy and innovation**
 - Performance Objective 4: Governance, risk and control**
 - Performance Objective 5: Leadership and management**
 - Performance Objective 14: Monitor performance**
 - Performance Objective 15: Tax computations and assessments**
 - Performance Objective 17: Tax planning and advice**
 - Performance Objective 18: Prepare for and plan the audit and assurance process**
- 2. Miss Liu's conduct in respect of the matters described in Allegation 1 above was:**
 - a. In respect of Allegation 1(a), dishonest, in that Miss Liu sought to confirm her Practical Experience Supervisor did supervise her**

- a. **Guilty of misconduct pursuant to ACCA byelaw 8(a)(i) in respect of any or all of the matters set out at 1 to 4 above; in the alternative in respect of allegation 4 only**
- b. **Liable to disciplinary action pursuant to byelaw 8(a)(iii).**

BRIEF BACKGROUND

- 22. Upon an ACCA student completing all of their ACCA exams, they become an ACCA affiliate (also known as an ACCA trainee). However, in order to apply for membership, they are required to obtain at least 36 months' practical experience in a relevant role (practical experience). It is permissible for some or all of that practical experience to be obtained before completion of ACCA's written exams.
- 23. The practical experience involves the completion of nine performance objectives (POs) under the supervision of a qualified accountant, which are recorded in a Practical Experience Requirement (PER) training record. In addition to approval of their POs, a trainee must ensure that their employment where they have gained relevant practical experience has been confirmed by the trainee's line manager who is usually also the trainee's qualified accountant supervisor. This means that the same person can and often does approve both the trainee's time and achievement of POs.
- 24. If the trainee's line manager is not a qualified accountant, the trainee can nominate a supervisor who is external to the firm to supervise their work and approve their POs. This external supervisor must have some connection with the trainee's firm, for example as an external accountant or auditor.
- 25. Once all nine POs have been approved by the trainee's practical experience supervisor (whether internal or external) and their minimum 36 months of practical experience has been signed off, the trainee is eligible to apply for membership of ACCA.

26. Miss Liu registered as an ACCA student member on 11 June 2009. She completed all of her ACCA exams and, on 14 January 2016, became an ACCA trainee. Following submission of a PER training record, Miss Liu became an ACCA member on 17 December 2020.
27. In 2021 the ACCA Professional Development team became aware that 100 ACCA trainees had claimed in their completed PER training records that their POs had been approved by a particular supervisor, Person A. Miss Liu was among the 100. A review of the records followed which indicated that PO statements had been copied amongst a large number of the 100 ACCA trainees.
28. When contacted by ACCA, Person A denied having supervised any of those 100 trainees but stated that they had supervised another ACCA trainee in relation to one of their nine POs. They explained that they had provided that ACCA trainee with a copy of their professional body (Chinese Institute of Certified Public Accountants) registration card. As a result, those trainees (including Miss Liu) were referred to ACCA's Investigation team.
29. Miss Liu's PER training record included the following:
 - a. Employment by Firm A as an Advisor from 7 May 2012 to 1 October 2014, gaining 19 months of relevant practical experience and 'importing' 9 months of relevant practical experience from a previous record;
 - b. Employment by Firm B as a Senior Manager from 1 January 2020 to 9 December 2020, gaining 11 months of relevant practical experience;
 - c. Person A as an external practical experience supervisor of Miss Liu during both periods of employment;
 - d. Person A approving all nine of Miss Liu's POs on 10 December 2020, but relating to relevant practical experience gained at Firm A only; and
 - e. Person B approving Miss Liu's periods of employment at both Firm A and Firm B.

30. In respect of Miss Liu's nine PO statements, ACCA's analysis indicated that the content of eight of the PO statements was identical or significantly similar to the POs contained in the PER training records of many other ACCA trainees who claimed to have been supervised by Person A. In addition, Miss Liu's PO statements were not the first in time of the similar PO statements received by ACCA.
31. Following the referral of this matter to the ACCA Investigation team, a letter was sent to Miss Liu by email on 12 August 2022 asking Miss Liu to respond to a number of questions related to the concern about her PER training record by 26 August 2022. No response was received and so follow up letters were sent by email on 9 September 2022 and 26 September 2022. No response was received.

DECISION ON FACTS AND REASONS

32. The Committee considered with care all of the evidence presented and the submissions made by Ms Terry. It also 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(a) – Proved

33. The Committee noted that ACCA had received Miss Liu's PER training record on 3 December 2020, submitted to ACCA as part of her application for ACCA membership. It included a claim of 40 months of practical experience training and nine POs supervised by Person A. Further, the Committee noted the ACCA record that included the listing of Person A as Miss Liu's qualified external supervisor and Person B as Miss Liu's line manager for both relevant periods of employment.
34. The Committee noted the two witness statements provided by Person A in which they asserted that they had supervised the practical experience training of one person only, and that was not Miss Liu. It accepted Person A's account

as credible on the basis that: it had been provided as two formal witness statements; it included details of Person A's membership of a professional body recognised by ACCA; its content did not include any obvious discrepancies or inconsistencies with other verifiable evidence in the case; and it had not been challenged by Miss Liu. The Committee noted that Person A had offered to attend the hearing to provide their evidence in person.

35. The Committee noted that Miss Liu had listed Person B as the person approving her period of employment at both Firm A and Firm B, on the basis that Person B was Miss Liu's "*non IFAC qualified line manager*" in each case. The Committee found it to be unlikely that Miss Liu would have had the same person supervising her period of employment at both Firm A and Firm B, because it was unlikely that she would have had the exact same line manager at two separate firms, across two distinct periods of time. The Committee found that this improbable representation made by Miss Liu in her documentation to ACCA reduced the credibility of the other representations made in that documentation, and therefore reduced the likelihood that the information provided by Miss Liu in relation to Person A was accurate.
36. The Committee noted that Miss Liu had not responded to this allegation and therefore had provided neither an admission nor a denial of this matter.
37. Taking all of the evidence into account, the Committee was satisfied on the balance of probabilities that Miss Liu had purported to confirm that Person A had supervised her practical experience training in line with ACCA's requirements when, in fact, Person A had not supervised her practical experience training.
38. Accordingly, Allegation 1(a) was found proved.

Allegation 1(b) – Proved

39. The Committee noted the advice set out for ACCA trainees in the ACCA guidance document 'PER – Practical experience requirements'. In particular, the Committee noted the statement at page 10 of that document "*Your situation*

and experience are unique to you, so we do not expect to see duplicated wording, whether from statement to statement, or from other trainees. If such duplication occurs then it may be referred to ACCA's Disciplinary Committee" (page 193 of the Hearing bundle).

40. The Committee was provided with evidence which showed that Miss Liu was amongst 100 individuals who had named Person A as their practical experience supervisor. It was also provided with analysis by ACCA showing that eight of Miss Liu's nine PO statements were the same or significantly similar to the POs of a number of other of those other 99 individuals. The Committee reviewed Miss Liu's PO statements and those of the other ACCA trainees and found eight of Miss Liu's nine PO statements to be the same or significantly similar to the PO statements of a number of other of those other 99 ACCA trainees.
41. In those circumstances, the Committee considered it to be inherently unlikely that the PO statements submitted by Miss Liu were genuine and her own, as is required. In the absence of any alternative explanation from Miss Liu, the Committee found, on the balance of probabilities, that the most likely explanation for the similarity between Miss Liu's PO statements and those of the other ACCA trainees, was that Miss Liu had copied her PO statements from those used in the PER training record of others or had drawn them from a shared pool of sample PO statements. On that basis, at least eight of the nine PO statements provided by Miss Liu were not true.
42. The Committee considered whether Miss Liu would have been aware that she was required to submit her own objectives and could not use those of others, even as templates or precedents. Copies of the documents that would have been available to Miss Liu prior to submission of her PER training record were reviewed. These documents included the 'PER – Practical experience requirements', referenced above. Having reviewed those documents, the Committee was satisfied that it would have been clear to Miss Liu, if she had read those guidance documents, that the PO statements provided must be her own.

43. The Committee noted that it was reasonable for ACCA to have expected Miss Liu to be able to understand the guidance provided in the English language, given that ACCA examinations taken by ACCA trainees are in English. However, the Committee noted that a number of pieces of relevant ACCA guidance on the PER had also been provided in Mandarin, providing additional assistance to ACCA trainees who were Mandarin speakers. Therefore, there would have been no reason for Miss Liu to be under any misapprehension that she was permitted to copy or borrow from the PO statements of other ACCA trainees when submitting her own PO statements.
44. The Committee noted that Miss Liu had not responded to the allegation and therefore had provided neither an admission nor a denial of this matter.
45. Taking into account all of the evidence before it, the Committee found that it was more likely than not that Miss Liu had purported to confirm that she had achieved the POs set out at Allegation 1(b) when, in fact, she had not achieved them.
46. Accordingly, Allegation 1(b) was found proved.

Allegation 2(a) – Proved

47. The Committee considered whether Miss Liu had acted dishonestly when confirming Person A as the supervisor of her PO statements in her PER training record.
48. The Committee noted that Miss Liu had not responded to the allegation and therefore had provided neither an admission nor a denial of this matter.
49. Applying the test for dishonesty set out in the case of *Ivey v Genting Casinos (UK) Limited* [2017] UKSC 67, the Committee first considered what Miss Liu's subjective state of mind was at the relevant time. The Committee considered that, at the time that Miss Liu submitted her PER training record, she would have been aware that Person A had not supervised her practical experience training. Therefore, when she submitted her PER training record, Miss Liu

would have been aware that the training record contained false information and that the false information could mislead ACCA into believing that Person A had supervised her practical experience training, when they had not. Applying the second stage of the test for dishonesty, the Committee considered whether an ordinary decent member of the public would find Miss Liu's conduct to be dishonest by objective standards. The Committee considered that the public expected members of the accountancy profession to be truthful in all of their conduct, in particular in the course of their professional communications. For that reason, the Committee found that Miss Liu's conduct, in knowingly providing her regulator with misleading information, was objectively dishonest.

50. Accordingly, Allegation 2(a) was found proved.

Allegation 2(b) – Proved

51. The Committee considered whether Miss Liu had acted dishonestly when confirming the PO statements in her PER training record.
52. The Committee noted that Miss Liu had not responded to the allegation and therefore had provided neither an admission nor a denial of this matter.
53. Applying the test for dishonesty set out in the case of *Ivey v Genting Casinos (UK) Limited* [2017] UKSC 67, the Committee first considered what Miss Liu's subjective state of mind was at the relevant time. The Committee considered that, at the time that Miss Liu submitted her PER training record, she would have been aware that she had not achieved the POs as set out in the record. Therefore, when she submitted her PER training record, Miss Liu would have been aware that the training record contained false information and that the false information could mislead ACCA into believing that she had achieved the POs set out in the training record, when she had not. Applying the second stage of the test for dishonesty, the Committee considered whether an ordinary decent member of the public would find Miss Liu's conduct to be dishonest by objective standards. The Committee considered that the public expected members of the accountancy profession to be truthful in all of their conduct, in particular in the course of their professional communications. For that reason,

the Committee found that Miss Liu's conduct, in knowingly providing her regulator with misleading information, was objectively dishonest.

54. Accordingly, Allegation 2(b) was found proved.
55. Given the Committee's findings in relation to Allegations 2(a) and 2(b), it was not necessary for it to consider the matters alleged in the alternative, namely Allegations 2(c), 3(a), 3(b) and 3(c).

Allegation 4 – Proved

56. Copies of the letters sent by email to Miss Liu following the referral of the matter to ACCA's Investigation team were provided. The first letter dated 12 August 2022 set out the nature of the complaint and requested that Miss Liu respond to a series of questions by 26 August 2022. Reference is made in the letter to the part of the Regulations that require ACCA members to cooperate fully with ACCA investigations.
57. ACCA's records show that the letters were sent to the email address that Miss Liu had provided to ACCA.
58. The Committee noted that some of the emails sent to Miss Liu had been encrypted, requiring a password to open them. However, the Committee considered that it would be reasonable to expect an ACCA member receiving correspondence from ACCA and having any difficulty opening it, to contact ACCA and ask for assistance. The Committee noted that no such communication had been received by ACCA from Miss Liu.
59. The Committee noted that Miss Liu had not responded to the allegation and therefore had provided neither an admission nor a denial of this matter.
60. The Committee noted that Miss Liu was under a duty to cooperate fully with the ACCA investigation into her conduct and found that, by not responding to the letters sent to her in any way, she had failed to discharge that duty.

61. Accordingly, Allegation 4 was found proved.

Allegation 5(a) – Proved

62. The Committee found that, in dishonestly submitting false information to ACCA in her PER training record, Miss Liu's conduct had fallen far short of what would be expected of an ACCA member and was serious enough to amount to misconduct. Miss Liu's dishonest behaviour enabled her to obtain ACCA membership without completing the requisite practical experience. As such, the conduct had put members of the public at risk of harm and had the potential to undermine public confidence in ACCA qualifications and membership, and to bring the profession into disrepute.

63. The Committee found that, in failing to fully co-operate with ACCA's investigation into her conduct, Miss Liu's conduct had fallen far short of what would be expected of an ACCA member and was serious enough to amount to misconduct. Miss Liu's failure had the potential to undermine ACCA's ability to function effectively as a regulator and therefore risked bringing both ACCA and the profession into disrepute.

64. Accordingly, Allegation 5(a) was found proved in respect of Allegations 1(a), 1(b), 2(a), 2(b) and 4.

65. Given the Committee's finding in relation to Allegation 5(a), it was not necessary for it to consider the matter alleged in the alternative, namely Allegation 5(b).

SANCTION AND REASONS

66. In reaching its decision on sanction, the Committee took into account the submissions made by Ms Terry on behalf of ACCA. The Committee also referred to the ACCA document 'Guidance for Disciplinary Sanctions'. The Committee accepted the advice of the Legal Adviser including the following principles:

- a. The purpose of a sanction is not to punish, but to protect the public, maintain public confidence in the profession and to maintain proper standards of conduct;
 - b. Any sanction must be proportionate, so the Committee must balance the interests of the member with the interests of wider ACCA membership and the public; and
 - c. The Committee must consider the sanctions in order of severity, starting with the least severe first.
67. The Committee considered the following to be aggravating features of this case:
- a. Miss Liu's PER training record contained multiple pieces of false and misleading information;
 - b. Miss Liu's dishonest conduct appeared to be pre-meditated and planned;
 - c. Miss Liu derived a personal benefit from her dishonest conduct (ACCA membership and the associated permission to undertake certain regulated work for remuneration);
 - d. The repeated and continuing nature of Miss Liu's failure to fully cooperate with ACCA's investigation, potentially frustrating that investigation; and
 - e. Miss Liu's failure to engage with the ACCA investigation and disciplinary proceedings indicated a lack of insight into her wrongdoing.
68. The Committee considered that a mitigating feature of the case was the absence of any previous regulatory findings against Miss Liu.

69. The Committee considered taking no action against Miss Liu. However, given the seriousness of her conduct, including dishonesty, the Committee considered that it would be completely inappropriate to take no action.
70. The Committee considered imposing an admonishment on Miss Liu. The Committee noted that the guidance indicated that an admonishment would be appropriate in cases where most of the following are present: evidence of no loss or adverse effect on client / members of the public; early admission of the facts alleged; insight into failings; isolated incident; not deliberate; genuine expression of remorse/apology; corrective steps have been taken promptly; subsequent work satisfactory; and relevant and appropriate testimonials and references. The Committee considered that this was not a case where most of these factors were present. It was not an isolated incident because the matters found proved included dishonest acts to obtain ACCA membership in addition to a repeated and continuing failure to fully cooperate with an ACCA investigation. As Miss Liu had not engaged, there had been no admissions at all and neither had she provided any evidence of remorse/apology, insight, corrective steps, or satisfactory work and conduct since. There was no evidence that Miss Liu had acted unwittingly and there were no positive testimonials or references provided. Taking these matters into account, together with the seriousness of the misconduct found, the Committee concluded that an admonishment would be an inappropriate and inadequate response.
71. The Committee considered imposing a reprimand on Miss Liu. The Committee noted that the guidance indicated 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 conduct found proved. None of these features were present in this case. The misconduct was of a serious nature, no understanding or insight had been demonstrated by Miss Liu and so there remained a continuing risk to the public. For those reasons, the Committee concluded that a reprimand would be inappropriate.

72. The Committee considered imposing a serious reprimand on Miss Liu. The Committee noted that the guidance indicated that a severe reprimand would be appropriate in cases where the conduct is of a serious nature but where the circumstances of the case or mitigation advanced satisfies the Committee that there is no continuing risk to the public. The Committee considered that the conduct was of a serious nature but that there was no relevant mitigation or circumstances that removed the continuing risk to the public. On that basis, the Committee concluded that a severe reprimand would be inappropriate because it would not provide adequate protection for the public, and nor would it adequately address public confidence and the need to maintain proper professional standards.
73. The Committee considered whether to exclude Miss Liu from membership. The Committee noted that Miss Liu's misconduct included dishonest conduct and a continuing failure to co-operate with an ACCA investigation.
74. Taking into account the seriousness of that conduct (including dishonesty), the failure of Miss Liu to engage with the disciplinary process and the resulting ongoing risk to the public, the Committee concluded that the most appropriate sanction was exclusion from membership. With reference to section E2.3 of the guidance document (which relates to sanctions appropriate in cases of dishonesty), the Committee considered that there was no mitigation advanced by Miss Liu at all, let alone mitigation so remarkable or exceptional that it would warrant anything other than exclusion from membership. The Committee considered Miss Liu's conduct found proved to be so serious as to be fundamentally incompatible with being an ACCA member.
75. The Committee considered that Miss Liu's misconduct represented a significant and immediate risk to the public, in that Miss Liu was currently able to present herself as an ACCA Member with all of the requisite experience, when she did not, in fact, possess such experience. As such, potential employers and clients could be misled, and Miss Liu may also have the opportunity to supervise ACCA trainees herself.
76. The Committee acknowledged that exclusion from membership was the most severe sanction available and had the potential to cause professional and

financial hardship to Miss Liu. However, in the circumstances of this case, the Committee considered that the public interest (both in terms of public protection and in maintaining standards and confidence in the profession) outweighed Miss Liu's own interests, and therefore exclusion from membership was the only appropriate and proportionate sanction available.

77. Accordingly, the Committee decided that the only appropriate and proportionate sanction to impose was an order excluding Miss Liu from membership of ACCA.
78. The Committee decided that, given the circumstances of the case and the significant and immediate risk to the public, it was in the interests of the public that the order for exclusion from membership should have immediate effect.
79. The Committee considered that the circumstances of the case did not warrant an order restricting Miss Liu's right to apply for re-admission beyond the normal minimum period.

COSTS AND REASONS

80. Ms Terry, on behalf of ACCA, applied for Miss Liu to make a contribution to the costs of ACCA in bringing this case. Ms Terry applied for costs in the sum of £6,090.95. The application was supported by a schedule breaking down the costs incurred by ACCA in connection with the hearing.
81. Miss Liu did not provide the Committee with a completed Statement of Financial Position.
82. 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' (September 2023).
83. The Committee was satisfied that ACCA was entitled to costs in principle and had been justified in investigating these matters. Having reviewed the schedule, the Committee considered that the costs claimed appeared to have

been reasonably and proportionately incurred. Furthermore, without any information about Miss Liu's financial or personal circumstances, the Committee found no basis for reducing the costs payable on the grounds of Miss Liu's ability to pay or other personal circumstances.

84. In light of the fact that the hearing today had taken slightly less time than had been estimated in the ACCA schedule, the Committee determined that it would be appropriate to reduce the amount of costs awarded accordingly.
85. Taking all of the circumstances into account, the Committee decided that Miss Liu should be ordered to make a contribution to the costs of ACCA in the sum of £5,500.

ORDER

86. The Committee made the following order:
 - a. Miss Liu shall be excluded from ACCA membership; and
 - b. Miss Liu shall make a contribution to ACCA's costs in the sum of £5,500.

EFFECTIVE DATE OF ORDER

87. In accordance with Regulation 20(1)(b) of the Regulations, the Committee decided that, in the interests of the public, the order relating to exclusion from ACCA membership shall take effect immediately.
88. In accordance with Regulation 20(2) of the Regulations, the order relating to costs shall take effect immediately.

Mr Andrew Gell
Chair
17 November 2023