

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Miss Shi Wen Ting
Heard on:	Tuesday 24 October 2023
Location:	Hearing held remotely
Committee:	HH Suzan Matthews KC (Chair), Ms Fiona MacNamara (Accountant), Mr Colin Childs (Lay)
Legal Adviser:	Mr Richard Ferry-Swainson
Persons present and capacity:	Ms Michelle Terry (Case Presenter) Miss Nicole Boateng (Hearings Officer)
Observer:	Miss Joy Julien (Appointments Board)
Summary:	Allegations 1,2(a),4(a),4(b),4(c) and 5(a) found proved. Member excluded from Register and costs ordered.

INTRODUCTION/SERVICE OF PAPERS

1. The Disciplinary Committee (“the Committee”) convened to consider a number of allegations against Miss Ting, who did not attend, nor was she represented.
2. The papers before the Committee were in a Main Bundle numbered 1 to 282, an Additional Bundle (1) of 9 pages, an Additional Bundle (2) of 22 pages and

a Supplementary Bundle of 25 pages. The Committee was also provided with a Service Bundle and a Costs Schedule.

3. Ms Terry made an application to proceed in the absence of Miss Ting.
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 Terry on behalf of ACCA and also took into account the advice of the Legal Adviser.
5. Included within the Service Bundle was the Notice of Hearing dated 26 September 2023, thereby satisfying the 28-day Notice requirement, which had been sent to Miss Ting’s email address as it appears in the ACCA register. The Notice included details about the time, date, and remote venue for the hearing and also Miss Ting’s right to attend the hearing, by telephone or video link, and to be represented and with the use of an interpreter, if she so wished. In addition, the Notice provided details about applying for an adjournment and the Committee’s power to proceed in Miss Ting’s absence, if considered appropriate. There was a receipt confirming the email had been delivered to Miss Ting’s registered email address.

PROCEEDING IN ABSENCE

6. The Committee received and accepted legal advice on the principles to apply in deciding whether to proceed with the hearing in Miss Ting’s absence. The Committee was satisfied that the Notice 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 to proceed in Miss Ting’s absence. The Committee bore in mind that although it had a discretion to proceed in the absence of Miss Ting it should exercise that discretion with the utmost care and caution.
7. Miss Ting did not respond to the Notice of Hearing sent on 26 September 2023. On 18 October 2023, a Hearings Officer at ACCA called Miss Ting on the telephone number she had registered with ACCA. The call was answered, but when the Hearings Officer spoke Miss Ting would end the call. Two further

attempts were made with the same result. The Hearings Officer then sent Miss Ting an email detailing the calls she had made and asking Miss Ting to confirm whether or not she would be attending the hearing on 24 October 2023. Miss Ting responded to that email, stating: *"Hello, I don't have time to attend this meeting, just received an international call, I thought it was a scammer, so I didn't answer it, sorry."* The Hearings Officer then sent another email thanking Miss Ting and asking her to confirm if she was happy for the Committee to proceed in her absence or whether she would like to apply for an adjournment. Miss Ting responded in an email asking, *"What is this hearing for, does it concern me?"*

8. The Hearings Officer sent another email the same day saying that she had sent Miss Ting an email about the hearing and that it was a disciplinary hearing concerning Miss Ting. The Hearings Officer offered to resend the papers. Miss Ting responded, saying: *"Trouble resend if I did something wrong and why I had a disciplinary hearing. A little worried."* The papers for the hearing were sent again to Miss Ting on 18 October 2023. Miss Ting then responded in an email saying, *"I don't have time for this meeting. Thank you."*
9. On 23 October 2023, the Hearings Officer sent a further email to Miss Ting, noting that Miss Ting said she would not be attending the hearing, but providing the hearing link in case she changed her mind and telling her the start time. Nothing further was heard from Miss Ting.
10. On 24 October 2023, the day of the hearing, the Hearings Officer tried phoning Miss Ting again. However, the call was not answered and there was no option to leave a voicemail.
11. The Committee noted that Miss Ting faced serious allegations, including an Allegation of dishonesty, and that there was a clear public interest in the matter being dealt with expeditiously. The Committee noted that Miss Ting had expressed some concern in the email referred to at paragraph 8, however she had said on two occasions that she would not be attending the hearing. On the second occasion it was shortly after she had been sent the papers for a second time, so the Committee was confident that she would, or should, have been aware of the case against her. Miss Ting had been given the option to apply for an adjournment and had not done so. There was nothing before the Committee

to suggest that adjourning the matter to another date would secure Miss Ting's attendance. In light of her indication that she would not be attending the Committee concluded that Miss Ting had voluntarily absented herself from the hearing and thereby waived her right to be present and to be represented at this hearing.

12. 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 Ting. No adverse inference would be drawn from her non-attendance.

APPLICATION TO AMEND THE ALLEGATION

13. Miss Terry made an application to amend the Allegation by simply adding the words "*in the alternative*" prior to Particular 2(b). She submitted that it is clear from the papers that ACCA puts its case in that way and that no prejudice would be caused to Miss Ting by allowing such an addition.
14. The Committee considered the application with care and accepted the advice of the Legal Adviser, who advised that an amendment can be made provided no prejudice would be caused to Miss Ting. The Committee accepted that it was clear from the papers that the Allegation of a lack of integrity was being alleged in the alternative to that of dishonesty. The Committee considered it important that the matters alleged were as clear as possible for the member and in this case the suggested amendment would arguably be in her favour. In such circumstances the Committee could see no prejudice to Miss Ting in allowing the amendment. Accordingly, the Committee granted the application.

ALLEGATIONS/BRIEF BACKGROUND

15. It is alleged that Miss Ting is liable to disciplinary action on the basis of the following Allegations (as amended):

Miss Shi Weng Ting ("Miss Ting"), at all material times an ACCA trainee,

1. Applied for membership to ACCA on or about 28 December 2019 and in doing so purported to confirm in relation to her ACCA Practical

Experience training record her Practical Experience Supervisor in respect of her practical experience training in the period from 18 March 2016 to 28 December 2019 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.

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

a) Dishonest, in that Miss Ting sought to confirm her Practical Experience Supervisor did supervise her practical experience training in accordance with ACCA's requirements or otherwise and/or her Supervisor had personally verified the achievement of the performance objectives claimed and/or that they had been achieved in the manner claimed either or both of which she knew to be untrue.

In the alternative:

b) Demonstrates a failure to act with Integrity.

3. In the further alternative to Allegations 2a) and 2b) above, such conduct was reckless in that Miss Ting 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 objectives she claimed and/or verify they had been achieved in the manner claimed;

4. Failed to co-operate with ACCA's Investigating Officer in breach of Complaints and Disciplinary Regulation 3(1) in that she failed to respond fully or at all to any or all of ACCA's correspondence dated:

(a) 25 August 2022;

(b) 9 September 2022;

(c) 26 September 2022.

5. By reason of her conduct, Miss Ting is
- (a) Guilty of misconduct pursuant to ACCA bye-law 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 byelaw 8(a)(iii).
16. Miss Ting became a student of ACCA on 29 June 2012 and was admitted as an affiliate on 25 July 2015. She was then admitted as a member on 9 January 2020.
17. Upon an ACCA student completing all their ACCA exams, they become an ACCA affiliate. 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.
18. A person undertaking practical experience is often referred to as an ACCA trainee. An ACCA trainee's practical experience is recorded in that trainee's Practical Experience Requirement (PER) training record, which is completed using an online tool called 'MyExperience' which is accessed via the student's MyACCA portal.
19. As part of their practical experience, each trainee is required to complete nine performance objectives (POs) under the supervision of a qualified Accountant. An Accountant is recognised by ACCA as a qualified Accountant if they are a qualified Accountant recognised by law in the trainee's country and/or a member of an IFAC (International Federations of Accountants) body. Once a trainee believes they have completed a PO, they are required to provide a statement in their PER training record describing the experience they have gained in order to meet the objective. Given this is a description of their own experience, the statement should be unique to them. Through the online tool,

the trainee then requests that their practical experience supervisor approves that PO.

20. In addition to approval of their POs, the trainee must ensure 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 supervisor. This means the same person can and often does approve both the trainee's time and achievement of POs.
21. If the trainee's Line Manager is not qualified, 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.
22. 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.
23. During 2021 it came to the attention of ACCA's Professional Development team that between 16 December 2019 and 29 January 2021, 100 ACCA trainees had completed their PER training record in which they claimed their PO's had apparently been approved by a particular Supervisor, namely Person A.
24. A person purporting to be Person A registered as each trainee's supervisor on the basis of their being a member of the Chinese Institute of Certified Public Accountants (CICPA) - an IFAC registered body.
25. Person B, Manager of ACCA's Professional Development Team, provided a statement for the purposes of these cases. They stated they would not expect a supervisor to have more than 2-3 trainees at any one time. It is accepted all these trainees had different periods of training and some periods overlapped. ACCA is unable to produce precise figures as to how many trainees Person A allegedly supervised at any one time. A person claiming to be Person A had apparently supervised a very significant number of ACCA trainees at, or about, the same time.

26. A review was also carried out by the Professional Development Team which indicated the PO statements had been copied amongst a large number of these 100 trainees, who had all claimed to have been supervised by the same supervisor, namely Person A.
27. In light of the above, ACCA contacted Person A via CICPA. Person A denied having supervised any ACCA trainees. During this contact Person A provided ACCA with their email address.
28. As a result of the above, all 100 trainees were referred to ACCA's Investigations Team. By this date many of these trainees had obtained ACCA membership.
29. During ACCA's investigation of these cases, Person A was contacted, and they agreed to provide a statement. In their statement (provided to the Committee) they stated that although initially they advised ACCA they had never supervised any ACCA trainees, they did then recall having supervised a single ACCA trainee. Person A provided ACCA with the name of the trainee, which was not Miss Ting.
30. ACCA's records confirm Person A did act as a Supervisor for this one trainee, who is not one of the 100 cases under investigation. In addition, they acted as Supervisor for this trainee only to the limited extent of approving one of their nine POs, which they confirmed in their statement.
31. The reason this ACCA trainee was not included in these 100 cases under investigation is because Person A had been issued with a different Supervisor registration number by ACCA and their details were different to the 'Person A' who had apparently supervised these 100 other trainees. This included their email address. The email address registered by 'Person A' in connection with these 100 trainees was Email1. This was different to the email address provided by Person A to ACCA. In their statement to ACCA Person A stated they have never had an email address containing Email2.
32. Person A who was registered as Supervisor for the 100 trainees under investigation provided a copy of a CICPA registration card. The Person A ACCA has contacted has confirmed in their statement this is their registration card, but they did not provide this to ACCA.

33. Person C, Senior Administrator in ACCA's Member Support Team, provided a statement explaining ACCA's membership application process. They stated that once an application is received, this is recorded in ACCA's Prod database by an automated process. Person C exhibited to their statement a sample record. The corresponding record for Miss Ting was provided to the Committee and records her application being received on 28 December 2019.

34. Person B confirmed in their statement the following:

- POs and ACCA's exams are closely linked so that the knowledge and techniques the trainee develops through their studies are relevant in their workplace. The tasks and activities a trainee will be asked to demonstrate in the POs are also closely related to the type of work they will undertake on a regular basis in an accounting or finance role.
- Each PO comprises 3 parts; (i) A summary of what the PO relates to, (ii) 5 elements outlining the tasks and behaviours 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.
- In total a trainee is required to complete nine POs. The POs numbered 1 to 5 are compulsory. There are then a number of 'Technical' POs, from which the trainee needs to choose 4. 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 that regard the ACCA's requirements as published in the 2019 guide, and subsequently, explain the following:

'The performance objectives you choose should be agreed with your practical experience supervisor. You should consider the following points when selecting which performance objectives to target

... ..

Match any business objectives you have been set at work with the performance objectives. This will allow you to work towards your business objectives and your PER at the same time.'

- In their personal statement for each PO, a trainee needs to provide a summary of the practical experience they gained. They must explain what they did, giving an example of a task. They must describe the skills they 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.
- A trainee's personal statement for each PO must be their own personal statement that is unique to them and their own experience. This has been consistently referred to in ACCA's published guides (which Person B exhibited to her statement). Trainees must not, therefore, use a precedent or template or another trainee's personal statement, which would undermine the PER element of the ACCA qualification. The 2019 published guide concludes:

'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.'

- ACCA's PER guides are available online in China. Although the Guides are printed in English, all Chinese trainees will have taken their exams in English and therefore it would follow that they have a reasonable command of the English language.
- A Practical Experience Supervisor means a qualified Accountant who has worked closely with the trainee and who knows the trainee's work. "Qualified Accountant" means a member of an IFAC member body and/or a body recognised by law in the trainee's country.
- A Practical Experience Supervisor is usually the trainee's Line Manager. However, where the trainee's manager is not IFAC qualified, the trainee can appoint an external Supervisor who is. In all but one of the 100 cases, including this case, Person A was recorded as an external Supervisor. ACCA's PER guide (as exhibited to Person B's statement) states:

'If your organisation does not employ a professionally qualified Accountant who can sign-off your performance objectives then you could ask an external Accountant or Auditor who knows your work, to be your practical experience supervisor and work with your line manager to sign off your objectives.'

- Trainees must enter their Practical Experience Supervisor's details using the MyExperience online recording tool which generates an invitation to their nominated supervisor to act as their supervisor. If the Supervisor accepts that invitation, the Supervisor is required to record their details using the same recording tool. On the dates Person A was allegedly appointed Supervisor for these 100 trainees, there was no requirement for the supervisor to provide the name of their employer. Instead, they were only required to register their job title and provide their email address.
 - All Practical Experience Supervisors have to be registered with ACCA and as part of that registration process have to provide evidence they are a qualified Accountant. Person A apparently provided evidence to ACCA in the form of a registration card from CICPA. As such they were, from ACCA's point of view, a 'qualified Accountant'. (A copy of this registration card is exhibited to Person B's statement)
35. Information has been obtained from one of ACCA's China offices in China about the support given to ACCA trainees in China, as follows:
- ACCA's Customer Services Team in China email all ACCA affiliates in China inviting them to regular webinars provided by ACCA staff who can advise on the PER process.
 - The Committee was provided with a list of webinars (translated using Google translate) relating to ACCA's membership application process dated from 14 December 2016 to 27 August 2022. There are a number dated in 2019 including one dated 30 May 2019, further details of which were provided to the Committee. The details include reference to:

‘...Record 36 months of accounting-related work experience in myACCA, and complete 9 Performance Objectives, which will be confirmed online by your Supervisor...’.

- These are live webinars and therefore trainees can ask ACCA China staff questions.
- The webinar details refer to encouraging affiliates to join the ACCA WeChat group of their regional service group and provides details of how to join. All the webinars listed include the same details about these WeChat groups. (‘WeChat’ is a social media app available globally but used extensively in China). In these WeChat groups, ACCA trainees can ask ACCA China staff questions including about the PER process.
- In addition to the WeChat groups, ACCA China uploads to its WeChat platform articles relevant to the ACCA membership process. Provided with the papers for the Committee was a list of those articles (translated using Google translate). This included an article ‘How to become an ACCA Member Series 1/ Practical Experience Requirement (PER) Quick Guide’, dated 15 January 2020. A copy of the article was also provided. The article refers to a mentor, which is the same as a supervisor. Under the heading ‘Find a mentor’ the article states in particular:

‘Your experience must be under the supervision of a mentor to count towards PER. You must find a mentor with real work experience to monitor and confirm your work hours and performance goals...’

- Under the heading ‘Determine performance goals’ the article states in particular:

You have to choose which performance goals to accomplish, here are some points to keep in mind:

- *You need to complete 9 performance goals, including all 5 core goals and any 4 technical goals;*
- *Work with your practical experience mentor to develop a plan to achieve performance goals;*

- *Choose technical goals that are relevant to your day-to-day work, as they are easier to achieve;....*

36. Miss Ting's PER training record indicates that she was employed by two firms consecutively:

- The first firm was Company A where she was employed from 13 July 2015 to 1 March 2016 in the role of Accountant.
- While the PER training record records this as '7 months' of employment associated with the practical experience requirement, no named supervisor has signed off this experience, so it has not been verified. Further, none of the performance objectives claimed to have been achieved are associated with this employment.
- The PER training record records the second firm where Miss Ting was employed was Company B where she was employed from 18 March 2016, also in the role of Accountant. No end date has been recorded. This suggests she remained employed at least up to the date her time/experience was approved on 28 December 2019.
- At page 4/67 of the PER training record, in the text in red, page 35, it is confirmed that 45 months of relevant practical experience has been claimed, which relates to the period of employment referred to in the paragraph immediately above. The period of 72 months referred to on page 34 corresponds with the period the supervised training commenced i.e., 13 July 2015 to the date the record was downloaded by ACCA staff i.e., 9 August 2021.
- In this role the training record refers to two supervisors, Person A, who was authorised to approve her POs only, and Person D, who was authorised to approve her experience / time claim only.
- In relation to the POs, the PER training record records that Miss Ting requested Person A to approve all nine POs on 27 December 2019 and Person A apparently approved all nine POs 28 December 2019.

- The Supervisor details for Miss Ting record that Person A was an external Practical Experience Supervisor hence why Person A only approved Miss Ting's achievement of her POs and not the period of her employment in the firm referred to.
 - Person D approved Miss Ting's period of employment at the firm on 28 September 2022.
 - The Supervisor details for Miss Ting record that Person D was a 'non IFAC qualified Line Manager' and hence why Person D only approved Miss Ting's time / experience claim.
37. As referred to by Person B, all PO statements should be unique and must not be copied from other trainees or from templates as this undermines the PER element of the ACCA qualification.
38. The PO statements within Miss Ting's PER training record have been carefully analysed and compared with the PO statements of all the other trainees who claim to have been supervised by Person A. Following that analysis, it is accepted by ACCA that although two of Miss Ting's nine PO statements are the same as other trainees within this cohort of 100 cases (as referred to in correspondence from ACCA's investigating officer to Miss Ting), such statements of Miss Ting's are the first in time. It is therefore accepted by ACCA that in the absence of any other evidence, the PO statements were written by Miss Ting and based on her experience. However, as it is disputed that Ms Tian supervised Miss Ting's practical experience, the achievement of the Performance Objectives and the manner they have apparently been achieved, in accordance with the accompanying statements, has not been independently verified.
39. Following referral of this matter to ACCA's Investigations Team, a member of that team sent an email on 25 August 2022 to Miss Ting's email address, as recorded on ACCA's system. Attached to the email was a letter which set out the complaint and requested that Miss Ting respond to a number of questions by 8 September 2022. The letter also referred to Complaints and Disciplinary

Regulation 3(1) requiring Miss Ting to cooperate with the investigation by responding to the questions by the deadline. Miss Ting did not respond.

40. Given Miss Ting did not respond by the above deadline, a further email was sent on 9 September 2022 with a copy of the letter attached to the previous email. In the covering email she was reminded of her obligation to cooperate by responding to the questions in the letter and to do so by 23 September 2022.
41. No response was received to this first reminder and therefore a second and final email was sent to Miss Ting on 26 September 2022, with a copy of the letter attached to the initial email. In the covering email Miss Ting was again reminded of her obligation to cooperate by responding to the questions by 10 October 2022 and that if she failed to do so ACCA would raise an allegation of failure to cooperate against her. No response was received.
42. ACCA has attempted to call many of the trainees who are being investigated but the telephone numbers have not been recognised. However, shortly after the initial email was sent to all trainees, ACCA's China office sent a mobile message to each trainee who had a recognisable mobile number recorded in ACCA's records. The extracts from ACCA's database for Miss Ting include a telephone number, namely Telephone1. The message sent by ACCA's China office using this mobile number read as follows:

IMPORTANT: On 25 August 2022 ACCA sent a password protected email with a letter attached to your ACCA registered email address. The response deadline is 8 September 2022. If you cannot open the letter, please immediately email complaintassessment@accaglobal.com providing your full name, ACCA ID and date of birth.

43. ACCA's China Office confirmed that the message was sent on 2 September 2022 and was successfully delivered to Miss Ting's mobile number that day. No response was received from Miss Ting.
44. Miss Ting did not attend the hearing, nor did she provide any written submissions for the Committee to consider.

DECISION ON FACTS/ALLEGATION AND REASONS

45. The Committee considered with care all the evidence presented and 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 its case and to do so on the balance of probabilities.

Allegation 1 - Proved

46. The Committee considered there was ample evidence in the papers to prove that Miss Ting had applied to ACCA on or about 28 December 2019. In doing so she purported to confirm, in relation to her PER, that her Practical Experience Supervisor in respect of her practical experience training in the period from 18 March 2016 to 28 December 2019 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.
47. The Committee noted the content of Person B's statement that describes ACCA's Practical Experience Requirements. The Committee was satisfied that Miss Ting must have known the requirements of a Practical Experience Supervisor from all the clear information provided by ACCA.
48. The Committee was provided with Miss Ting's PER training record which was completed on or about 28 December 2019 and which permitted Miss Ting to apply for membership. ACCA records show that Miss Ting became registered as an ACCA member on 9 January 2020. Miss Ting's Supervisor record shows Person A was her 'IFAC qualified external Supervisor', and therefore her Practical Experience Supervisor.
49. Miss Ting's PER training record purports to show Person A approved all of her POs. However, contrary to this assertion, the statement from Person A, obtained by ACCA, makes it clear that she denies acting as Supervisor for any ACCA trainee, the subject of ACCA's investigation.
50. Furthermore, the Committee considered it inherently unlikely that Person A could have supervised 100 trainees during a similar period. The Committee also considered it inherently unlikely that all three years of Miss Ting's practical

experience would have been reviewed, approved and signed off on the same day, namely on 28 December 2019.

51. Accordingly, for all these reasons the Committee found Allegation 1 proved on the balance of probabilities.

Allegation 2(a) - Proved

52. The Committee then considered whether the behaviour found proved in Allegation 1 was dishonest. The Committee considered what it was that Miss Ting had done, what her intentions were and whether the ordinary decent person would find that conduct dishonest.
53. The Committee was informed that there is extensive advice online in English and in Mandarin on how an ACCA trainee must complete their PER training record. This advice makes it clear that trainees must be supervised during their period of practical experience.
54. The Committee found that Person A did not act as Miss Ting's Practical Experience Supervisor and therefore could not have supervised her practical experience training. Miss Ting would obviously have been aware of this and so was clearly being untruthful when declaring that Person A had been her Practical Experience Supervisor and had verified her achievement of her performance objectives or at least how they had been achieved. The only realistic explanation was that Miss Ting lied about Person A being her Practical Experience Supervisor with intent to deceive ACCA into believing she had the relevant experience shown in those POs and that she had been properly supervised and signed off by an appropriately qualified person. That deception was effective since Miss Ting was thereby allowed to become a member of ACCA.
55. On the evidence, therefore, the Committee was satisfied, on the balance of probabilities, that Miss Ting knew the PER supervisor requirements and that Person A was not supervising her and that she could not, therefore, legitimately rely on Person A to sign off her POs.

56. The Committee took into account the evidence of Person A that they had not acted as Miss Ting's supervisor and had not signed off any of her POs.
57. Miss Ting must have known that Person A had not supervised her work and/or acted as her supervisor, in accordance with the necessary requirements. The Committee was in no doubt that an ordinary decent member of the public, in full possession of the facts of the case, would find the entirety of this conduct to be dishonest. The Committee therefore found Allegation 2(a) proved.
58. Having found Allegation 2(a) proved it was not necessary for the Committee to consider Allegations 2(b) or 3(a) and (b), which were alleged in the alternative.

Allegation 4 - Proved

59. There was no evidence that Miss Ting had responded at all to the emails sent to her on the three dates particularised in Allegation 4.
60. 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 Investigating 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. Miss Ting failed to respond to the correspondence sent to her by the Investigating Officer on 25 August 2022, 9 September 2022 and 26 September 2022. In the correspondence sent on each occasion Miss Ting was warned that a failure to respond could result in an allegation of failure to cooperate with ACCA. The Committee noted that the correspondence was sent by email to Miss Ting's email address provided by Miss Ting when registering with ACCA.
61. The Committee was thus satisfied that Miss Ting had failed to co-operate as alleged and found Allegations 4(a), (b) and (c) proved.

Allegation 5(a) - Proved

62. Having found the facts proved in Allegations 1, 2(a) and 4, the Committee then considered whether they amounted to misconduct. The Committee considered there to be sufficient evidence to show that Miss Ting had lied about the identity of her practical experience supervisor in order to allow her, Miss Ting, to illegitimately qualify as a member of ACCA. This pre-meditated and calculated dishonest behaviour demonstrated a disregard for ACCA's membership process and allowed Miss Ting to become a member of ACCA when not qualified to be so. Such behaviour undermines the integrity of the membership process and the standing of ACCA. It brings discredit upon Miss Ting, the profession and ACCA. The Committee considered this behaviour to be very serious; it would be considered deplorable by other members of the profession and the public and the Committee was in no doubt it amounted to misconduct.
63. The Committee was also of the view that failing to co-operate fully with an investigation being carried out by her Regulator into her alleged misconduct 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 Ting and also upon the profession and ACCA as Regulator. It therefore decided that Miss Ting's behaviour in failing to co-operate amounted to misconduct.
64. The Committee therefore found Allegation 5(a) proved in relation to the matters set out in 1, 2(a) and 4 inclusive.
65. Having found Allegation 5(a) proved in relation to Allegation 4, it was not necessary for the Committee to consider Allegation 5(b), which was alleged in the alternative.

SANCTION AND REASONS

66. 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 sanctions was not to punish Miss Ting, 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.

67. When deciding on the appropriate sanction, the Committee carefully considered the aggravating and mitigating features in this case.
68. The Committee considered the misconduct involved the following aggravating features:
 - a deliberate act for personal benefit at the expense of the public and the profession;
 - undermining the integrity, and thereby undermining public confidence, in ACCA's membership process;
 - the significant period during which Miss Ting continued to hold herself out as a member when aware that she had relied on false information about her Practical Experience Supervisor;
 - a risk of harm to members of the public who might use her services given the absence of evidence that Miss Ting was appropriately qualified to hold herself out as a member of ACCA;
 - implicating another Member in her deception;
 - a lack of insight into her dishonest behaviour;
 - frustrating the investigation by not co-operating;
 - no evidence of remediation, regret, or remorse.
69. The Committee considered there to be one mitigating factor, namely the absence of any previous disciplinary history with ACCA.
70. 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 disregarded the membership requirements and acted dishonestly when submitting information in connection with her PER and also failed to co-operate with the Regulator.
71. The Committee then considered whether to reprimand Miss Ting. 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 conduct found proved. The Committee did not consider Miss Ting's misconduct to be of a minor nature and she had shown no insight into her dishonest behaviour. The Committee noted that when addressing factors relevant to seriousness in specific case types, ACCA's Guidance indicates that non-co-operation is considered to be very serious. Dishonest behaviour is also very serious. Accordingly, the Committee concluded that a reprimand would not adequately reflect the seriousness of the misconduct in this case.

72. 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.

73. The Committee considered that virtually none of these factors applied in this case and that accordingly a severe reprimand would not adequately reflect the seriousness of Miss Ting's behaviour. Her misconduct was intentional, and she has not demonstrated any insight into her dishonest behaviour. She has offered no expression of regret or apology. She does have a previous good record, but there has been no evidence of rehabilitative steps. She had provided no

references and she failed to co-operate during the investigation stage. Furthermore, to allow someone to remain as a Member of ACCA who has gained membership under false pretenses and thus when not qualified to be so, would be contrary to the whole process of qualifying as a Member of ACCA.

74. The Committee noted that the Association provides specific guidance on the approach to be taken in cases of dishonesty, which is said to be regarded as a particularly serious matter, even when it does not result in direct harm and/or loss, or is related to matters outside the professional sphere, 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 striking off. 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 member to do the right thing in difficult circumstances. *“It is a cornerstone of the public value which an Accountant brings.”*
75. The Committee bore in mind these factors when considering whether there was anything remarkable or exceptional in Miss Ting’s case that warranted anything other than exclusion from membership. 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. The Committee was cognisant of the severity of this conclusion. However, providing false information about one’s practical experience supervisor in order to satisfy one’s PER represents behaviour fundamentally incompatible with being a member of ACCA and undermines the integrity of ACCA’s membership process. The PER procedure is an important part of ACCA’s membership process, and the requirements must be strictly adhered to by those aspiring to become members.
76. In the Committee’s view, Miss Ting’s dishonest conduct was such a serious breach of byelaw 8 that no other sanction would adequately reflect the gravity of her offending behaviour. In addition, it was not known if Miss Ting had the relevant practical experience to have ever become a member in light of the way

she went about securing her membership. An additional concern is that, as a member of ACCA, Miss Ting could decide to become a Practical Experience Supervisor herself and could then be supervising trainees when not herself qualified to be a member, further undermining ACCA's membership process. Miss Ting's behaviour was further exacerbated by her failure to respond to questions put to her by the Investigations Officer.

77. The Committee also considered that a failure to exclude a member from the register 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 it can rely on the integrity, ability and professionalism of those who are members of ACCA. 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 is unacceptable.

78. The Committee therefore ordered that Miss Ting be excluded from membership.

COSTS AND REASONS

79. ACCA applied for costs in the sum of £6,031.25 to cover the costs of bringing this case. The Committee was provided with a schedule of costs. The Committee was satisfied that the costs claimed were appropriate and reasonable. The costs of the Hearings Officer and Case Presenter were included in the sum quoted and based upon a full day when in fact the hearing took less than a whole day. Accordingly, the figure would be reduced to reflect this.

80. Despite being given the opportunity to do so, Miss Ting 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 this ground.

81. The Committee had in mind the principle that members against whom an allegation has been found proved should pay the reasonable and proportionate cost of ACCA in bringing the case. This was because the majority of members

should not be required to subsidise the minority who, through their own failings, have found themselves subject to disciplinary proceedings.

82. In deciding the appropriate and proportionate Order for costs the Committee took into account the above factors and decided to make an Order for costs in the sum of £5,300.00.

EFFECTIVE DATE OF ORDER

83. In light of its decision and reasons to exclude Miss Ting from ACCA and the seriousness of her misconduct, the Committee decided it was in the interests of the public to order that the sanction have immediate effect.

HH Suzan Matthews KC
Chair
24 October 2023