

## HEARING

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

#### REASONS FOR DECISION

**In the matter of:** Miss Su Ying Huang

**Heard on:** Wednesday, 25 October 2023

**Location:** Hearing held remotely

**Committee:** Ms Carolyn Tetlow (Chair),  
Mr George Wood (Accountant),  
Mrs Yvonne Walsh (Lay Member)

**Legal Adviser:** Mr Richard Ferry-Swainson

**Persons present**

**and capacity:** Mr Benjamin Jowett (Case Presenter)  
Ms Anna Packowska (Hearings Officer)

**Summary:** Allegations 1(a), 1(b), 2(a) and 3 found proved.  
Affiliate removed from the Affiliate Register with  
immediate effect and costs ordered

#### INTRODUCTION/SERVICE OF PAPERS

1. The Disciplinary Committee (“the Committee”) convened to consider a number of Allegations against Miss Huang, who did not attend, nor was she represented.

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2. The papers before the Committee were in a main bundle numbered 1 to 197. The Committee was also provided with a service bundle and a costs schedule.
3. Mr Jowett made an application to proceed in the absence of Miss Huang.
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 Mr Jowett 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 27 September 2023, thereby satisfying the 28-day notice requirement, which had been sent to Miss Huang’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 Huang’s right to attend the hearing, by telephone or video link, and to be represented, if she so wished. In addition, the Notice provided details about applying for an adjournment and the Committee’s power to proceed in Miss Huang’s absence, if considered appropriate. There was a receipt confirming the email had been delivered to Miss Huang’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 Huang’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 Huang’s absence. The Committee bore in mind that although it had a discretion to proceed in the absence of Miss Huang it should exercise that discretion with the utmost care and caution.

7. Miss Huang responded to the Notice of Hearing on 29 September 2023 and in particular to the question of whether she would be attending, stating, *“I will not attend the hearing.”*
8. On 02 October 2023, the Hearings Team Leader sent an email to Miss Huang, thanking her for confirming that she would not be attending and inviting her to provide anything she might like the Committee to see. Miss Huang did not send anything.
9. On 25 October 2023, Miss Huang was sent an email containing a link to the hearing in case she changed her mind and decided to attend.
10. The Committee noted that Miss Huang faced serious allegations, including an allegation of dishonesty, and that there was a clear public interest in the matter being dealt with expeditiously. Miss Huang 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 Huang’s attendance. In light of her indication that she would not be attending, the Committee concluded that Miss Huang had voluntarily absented herself from the hearing and thereby waived her right to be present and to be represented at this hearing. The Committee also noted that in the Case Management Form, completed and signed by Miss Huang on 20 January 2023, she indicated that she would not be attending the hearing.
11. 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 Huang. No adverse inference would be drawn from her non-attendance.

#### **ALLEGATIONS/BRIEF BACKGROUND**

12. It is alleged that Miss Huang is liable to disciplinary action on the basis of the following Allegations:

Miss Su Ying Huang (Miss Huang), at all material times an ACCA affiliate,

1. In May 2022 submitted or caused to be submitted to ACCA a Practical Experience (PER) training record which purported to have been signed by Person A and in doing so represented that Person A:
  - a. had acted as her Practical Experience Supervisor and
  - b. in that role had approved all her Performance Objectives.
2. Miss Huang's conduct in relation to Allegation 1 above:
  - a. Was dishonest in that Miss Huang knew Person A had not signed her PER training record and approved all her Performance Objectives or in the alternative,
  - b. Demonstrates a failure to act with integrity.
3. By reason of her conduct, Miss Huang is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of the matters set out at allegations 1 and 2 above.
13. Miss Huang was admitted as an Affiliate of ACCA on 18 July 2016.
14. 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.
15. 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.

16. 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.
17. 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.
18. 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.
19. 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.
20. In January 2022, ACCA launched a pilot route to membership in China referred to as 'the Academic Pathway to Membership'. This allowed trainees who had been lecturing to apply for membership using this experience. In that regard the standard rule regarding the use of lecturing experience for membership is capped at 12 months. This pilot, therefore, allowed a trainee to use the full 36 months of lecturing experience to count as their practical experience.

21. A trainee's PER logbook is usually completed using an online tool accessed via the trainee's My ACCA portal. However, as this was a pilot, such lecturing experience had to be recorded by the trainee in a pdf document created specifically for this pilot.
22. In addition, three additional POs were added relating to lecturing and the trainee had to select at least one of them.
23. As with the online tool, once a trainee on the pilot scheme believed they had completed a PO, they were required to provide a statement in their PER training record describing the experience they had gained in order to meet the objective. They then requested that their supervisor sign off that PO as having been met. Given this PER training record was a pdf document, the supervisor approved each PO with their signature.
24. Once a trainee's time of 36 months as well as their POs had been approved, the trainee would submit the pdf form to ACCA's China team who would then forward the form on to Person B in ACCA's Professional Development team for review.
25. During this review process of Miss Huang's PER training record, Person B noticed her statements in support of her POs 23, 24 and 25 were the same as the statements in support of such POs of another ACCA trainee who shared the same supervisor, namely Person A. Person B made enquiries with the supervisor who advised she had not supervised Miss Huang and denied signing her PER training record. When provided with a copy of Miss Huang's PER training record, the supervisor said the signatures were not hers.
26. As a result of the above, this matter was referred by Person B to ACCA's Complaint Assessment team. The matter was opened by that team as a complaint and referred to ACCA's Investigations Team.
27. As part of ACCA's investigation, steps were taken to ascertain how and when Miss Huang submitted her PER training record to ACCA. In that regard ACCA's

record system includes a series of emails between Miss Huang and ACCA's China office.

28. The first email from Miss Huang is dated 17 May 2022. She provided her name and ACCA ID and stated, *"The attachment is my PER record, please check it, thank you."* A copy of that PER record was provided.
29. ACCA's China office responded on 19 May 2022, asking that Miss Huang address a number of issues regarding her PER training record. One of these issues was that her purported supervisor had not signed the initial page.
30. Miss Huang responded the following day stating, *"Hello the attachment is my revised PER, thank you."* A copy of that PER record was provided.
31. ACCA's China office responded on 23 May 2022, pointing out that although the supervisor's signature had been added to the initial page, the location was incorrect. The signature was not within the signature box.
32. Miss Huang responded the same day stating, *"Hello the attachment is my revised PER, thank you..."*. A copy of this revised PER training record was provided with the supervisor's signature in the required box.
33. ACCA's China office responded the same day advising Miss Huang that her PER training record had been submitted to ACCA's UK headquarters for review.
34. In referring this matter to ACCA's Complaint Assessment team, Person B attached the latest version, at that date, of Miss Huang's PER training record, namely the one attached to Miss Huang's email to the China office dated 23 May 2022 with the supervisor's signature in the required box. This records the following:
  - i) From March 2018 to June 2021 Miss Huang was employed by the Sichuan University Jinjiang College as a 'Lecturer of Accounting School'.

- ii) The training record contains a box in which the practical experience supervisor has to provide their name and signature. The name of the practical experience supervisor is given as Person A and a signature has been included in the relevant box dated 17 May 2022.
  - iii) On page 95 is the 'Performance Objectives Summary'. This records Miss Huang had completed POs 1 to 5 (being the compulsory POs) and four others, including all three POs from the Academic Pathway, namely '23 – Mastery of subject(s)', '24 – Teaching and research', and '25 - Assessment and learner support'.
  - iv) Details of each PO within the training record.
  - v) For each PO, at the end of the page, Miss Huang has signed a confirmation which states *'I confirm that this is a true and accurate reflection of my practical experience and the work undertaken personally by me.'* These signatures are dated variously between 26 April 2022 and 12 May 2022.
  - vi) Also, for each PO, there is a 'Practical Experience Supervisor's sign off' at the end of the relevant pages, which states, *'I confirm that the statement given, and the experience obtained reflects the work undertaken by the trainee, as evidenced by me, and meets the performance objective requirements.'* In relation to each PO, the name of the supervisor has been given as Xin Xu with a purported signature. All these signatures are dated 17 May 2022.
  - vii) In relation to the two earlier versions of Miss Huang's PER training record, which she provided to ACCA's China office, all the POs had been signed by Miss Huang and purportedly by Person A as her supervisor.
35. Prior to referring this matter to the Complaint Assessment Team, Person B emailed Miss Huang on 24 May 2022, pointing out that her POs 23, 24 and 25 were identical to those of another affiliate and requesting an explanation as to how this occurred.



36. Miss Huang responded the same day providing the name of the other affiliate, being Person C, and explaining, *“...Person C is my colleague. We discussed and worked together when writing the PER. I have sent the drafted wrong file to you and is attached is my right file...”*
37. Copies of the revised PER training record were attached to Miss Huang’s email. Although the statements in support of POs 23, 24 and 25 had been slightly reworded, her signature and that of her purported supervisor remained unchanged, as did the dates of those signatures.
38. Following another email from Person B, Miss Huang responded, advising she had been in contact with the other affiliate, Person C, who *“told me that she had used my draft.”* ACCA has written to Person C, and she confirmed that she copied Miss Huang’s statements in support of POs 23, 24 and 25.
39. Shortly after the emails with Miss Huang, Person B emailed Person A, asking about her being supervisor to both Miss Huang and Person C. In her initial response Person A stated:
- “... I was shocked when I received your email. I only confirmed Person C for the practical experience. I indeed talked with Miss Su Yin Huang about the supervisor some months ago and I said I might be her supervisor in the future, but I have never seen her records until now, how could I sign on it?”*
40. In a further email to Person A, Person B attached the PER training records for both Miss Huang and Person C. Person A responded confirming she had signed the PER form relating to Person C, but that, *“... On the other hand I have never seen another one, it’s not my signature. You can see the difference in handwriting...”* this being a reference to the PER training record of Miss Huang.
41. ACCA’s Investigating Officer notified Miss Huang of this matter in an email dated 20 July 2022 and asked her to respond to a number of questions.
42. In her response dated 11 August 2022, Miss Huang stated:

*“Both Person C and Person A were my ex-colleagues. I have left Sichuan University Jinjiang College last year. I have talked with Person A to act as my supervisor, and she has said she can be my supervisor, so I thought she agreed to sign for me. (We talked in comments on Person C’s WeChat Moments, and I had a screenshot to prove this). She said she has sent her materials to Person C, when I finished my PER, I can go straight to Person C to get her materials. I had misunderstood what her meanings of “materials”. I thought it might refer to her e-signature. Even more, COVID-19 has caused serious lock down this year in China, I couldn’t go to meet Person A I have asked Person C to give me Person A’s esignature, but she said there were no use, you can sign it by yourself. It was my fault to not to send my PER to Person A to sign because I thought it must be busy for her. I am really sorry for my mistake.”*

43. ACCA’s investigating officer emailed Miss Huang again and, referring to the sentences above, asked:

*“...My understanding of this comment by you is therefore as follows.*

- 1. the signatures of Person A in your PER are not her signatures and*
- 2. instead these signatures were written by you pretending they were the signatures of Person A. Accordingly, these signatures by Person A are false*

*Please confirm whether or not my understanding above is correct. If not please clarify...”*

44. Miss Huang responded stating:

*“Your understanding was correct. Person A has agreed to sign for me, but it was my fault not to send her my performance objectives to sign. I fully understand that I was wrong for doing this. I am sorry.”*

45. Miss Huang did not attend the hearing, nor did she provided any written submissions for the Committee to consider.

## **DECISION ON FACTS/ALLEGATION AND REASONS**

46. The Committee considered with care all the evidence presented and the submissions made by Mr Jowett. 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.
47. Mr Jowett invited the Committee to find the facts proved on the basis of the admissions made by Miss Huang in correspondence and in the Case Management Form that she completed and signed on 20 January 2023. The Committee accepted the admission to Allegation 1. However, in relation to Allegation 2, which was alleged in the alternative, it was not clear from the form whether Miss Huang was admitting to having acted dishonestly, or without integrity. In such circumstances, the Committee considered the safest course was to treat that admission as equivocal and to make its own determination on Allegation 2.

### Allegation 1(a) & (b) - proved

48. The Committee found Allegations 1(a) and 1(b) proved, on the basis of Miss Huang's admissions.

### Allegation 2(a) - proved

49. The Committee then considered whether the behaviour found proved in Allegation 1 was dishonest. The Committee thus considered what it was that Miss Huang had done, what her intentions were and whether the ordinary decent person would find that conduct dishonest.
50. Miss Huang first submitted her PER stating that Person A was her practical experience supervisor, but without a signature from Person A confirming that. When this was pointed out she submitted her PER again, saying she had sent the wrong version, this time with a signature purporting to be made by Person A. It was pointed out to her by ACCA that Person A's signature was in the wrong

place. Miss Huang then submitted her PER yet again, this time with Person A's purported signature in the right box.

51. Person A advised ACCA that she did not supervise Miss Huang and the signatures on the various versions of Miss Huang's PER training record were not hers.
52. This was put to Miss Huang and she admitted the signatures purporting to be Person A's are false. Miss Huang also admitted that she had forged the signatures.
53. In submitting her PER training record to ACCA, Miss Huang therefore knew Person A had not signed her PER training record and she knew Person A had not approved her POs and had not supervised her.
54. Miss Huang 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 POs. The only realistic explanation is that Miss Huang 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. The Committee considered Miss Huang's account, as detailed in paragraph 42 above, to be wholly implausible and did not accept that her behaviour was no more than a 'mistake' as characterised by Miss Huang.
55. On the evidence, therefore, the Committee was satisfied, on the balance of probabilities, that Miss Huang knew the PER supervisor requirements and that Person A had not supervised her and that she could not, therefore, legitimately rely on Person A to sign off her POs. Furthermore, Miss Huang had admitted that she forged the signatures of Person A on her PER.
56. The Committee took into account the evidence of Person A that she had not acted as Miss Huang's supervisor and had not signed off any of her POs.

57. Miss Huang must have known that Person A had not supervised her work and had not acted as her supervisor, in accordance with the necessary requirements, and that therefore she was giving false information to ACCA. She was given several opportunities to be truthful, but instead continued with the deceit with each version of her PER that she submitted and the differing accounts she gave, before finally admitting that she had forged the signatures. 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 Allegation 2(b), which was alleged in the alternative.

Allegation 3 - proved

59. Having found the facts proved in Allegations 1(a), 1(b) and 2(a), the Committee then considered whether they amounted to misconduct. The Committee considered there to be sufficient evidence to show that Miss Huang had lied about the identity of her practical experience supervisor, including forging her signature multiple times, in an attempt to allow her, Miss Huang, to, illegitimately, qualify as a member of ACCA. This premeditated, calculated, sustained, dishonest behaviour demonstrated a disregard for ACCA's membership process and, had it gone undetected, may have allowed Miss Huang to become a member of ACCA when not qualified to be so. Such behaviour seriously undermines the integrity of the membership process and the standing of ACCA. It brings discredit upon Miss Huang, 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.
60. The Committee therefore found Allegation 3 proved.

## **SANCTION AND REASONS**

61. In reaching its decision on sanction, the Committee took into account the submissions made by Mr Jowett. 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 Huang, 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.
62. When deciding on the appropriate sanction, the Committee carefully considered the aggravating and mitigating features in this case.
63. The Committee considered the misconduct involved the following aggravating features:
  - a deliberate, repeated, and sustained act of deceit 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;
  - implicating another innocent person in her deception;
  - a lack of insight into the seriousness of her dishonest behaviour;
  - no evidence of remediation.
64. The Committee considered there to be the following mitigating factors:
  - the absence of any previous disciplinary history with ACCA;
  - admissions;
  - some limited expression of remorse.
65. 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 an Affiliate member

had disregarded the membership requirements and acted dishonestly when submitting information in connection with her PER.

66. The Committee then considered whether to reprimand Miss Huang. 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 Huang's misconduct to be of a minor nature and she had shown no real insight into her dishonest behaviour, beyond saying she was sorry. Dishonest behaviour is very serious. Accordingly, the Committee concluded that a reprimand would not adequately reflect the seriousness of the misconduct in this case.
67. 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.
68. 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 Huang's behaviour. Her misconduct was intentional and repeated and caused direct harm to the reputation of the profession and ACCA. Whilst she made admissions, Miss Huang has not demonstrated any real insight into her dishonest behaviour. She has said she is sorry, although the context of her apologies casts doubt over precisely what she is apologising for. She does have a previous good record, but there has been no evidence of rehabilitative steps. She had provided no references. It could be said she has co-operated, to some extent, with ACCA's investigation. However, that included further attempts to deceive ACCA by claiming she had provided the wrong copies of her PERs and then submitting further copies with forged signatures and differing accounts of what had happened.
69. 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."*
70. The Committee bore in mind these factors when considering whether there was anything remarkable or exceptional in Miss Huang's case that warranted anything other than removal from the Affiliate Register. 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 removal. 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 on the Affiliate Register 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. In the Committee's view, Miss Huang's dishonest conduct was such a serious breach of bye-law 8 that no other sanction would adequately reflect the gravity of her offending behaviour.

71. The Committee also considered that a failure to remove an Affiliate from the Affiliate 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.
72. The Committee therefore ordered that Miss Huang be removed from the Affiliate Register.

### **COSTS AND REASONS**

73. ACCA applied for costs in the sum of £6,249.50 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.

74. Despite being given the opportunity to do so, Miss Huang 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.
75. 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.
76. 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 £5,500.

#### **EFFECTIVE DATE OF ORDER**

77. In light of its decision and reasons to remove Miss Huang from ACCA's Affiliate Register 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.

**Ms Carolyn Tetlow**  
**Chair**  
**25 October 2023**