

HEARING
DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF
CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Miss Weiwei Huang

Heard on: Monday, 06 November 2023
Monday, 19 February 2024
Tuesday, 20 February 2024

Location: Held remotely, via MS Teams

Committee: HH Graham White (Chair, 6 November 2023)
Mr Andrew Gell (Chair, 19 and 20 February 2024)
Dr David Horne (Accountant)
Mr Geoffrey Baines (Lay)

Legal Adviser: Jane Kilgannon

Persons present

and capacity: Miss Weiwei Huang (the Member)
Mr Yali Quan (Interpreter, Mandarin Chinese)
Mr Alex Mills (ACCA Case Presenter)
Ms Lauren Clayton (Hearings Officer)

Summary: Exclusion from membership

Costs: Miss Huang to pay £1,250 towards ACCA's costs

ACCA



+44 (0)20 7059 5000



info@accaglobal.com



www.accaglobal.com



The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

1. The Disciplinary Committee (the Committee) convened to consider the case of Miss Weiwei Huang (Miss Huang).
2. The hearing was originally listed for one day, 06 November 2023, but did not conclude on that day. The hearing resumed on 19 and 20 February 2024. In the intervening period, the term of HH Graham White's appointment as an ACCA Chair came to an end and so he was unable to continue to hear the matter through to its conclusion. He was replaced as Chair for the resumed hearing dates of 19 and 20 February 2024 by Mr Andrew Gell.
3. Mr Alex Mills (Mr Mills) represented the Association of Chartered Certified Accountants (ACCA). Miss Huang attended and was not represented.
4. The Committee confirmed that it was not aware of any conflicts of interest in relation to the case.
5. 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. However, after hearing representations from the parties and obtaining advice from the Legal Adviser, the Committee decided that it would be appropriate to hear certain matters, namely [PRIVATE], in private.
6. The hearing was conducted remotely through Microsoft Teams.
7. In advance of the hearing on 06 November 2023, the Committee had considered the following documents:
 - a. A Hearing bundle (pages 1 to 249);
 - b. A bundle of Performance Objectives relating to the complaint against Miss Huang (pages 1 to 39);
 - c. An Additional bundle 1 (pages 1 to 11);
 - d. An Additional bundle 2 (pages 1 to 32);
 - e. A Tabled Additional bundle (pages 1 to 29); and

- f. A Service bundle relating to the hearing date of 06 November 2023 (pages 1 to 30).
8. In advance of the resumed hearing on 19 and 20 February 2024, the Committee had also considered the following documents:
 - a. A transcript of the hearing that took place on 06 November 2023 (pages 1 to 29);
 - b. A record of the hearing that took place on 06 November 2023, together with the directions issued by the Committee (pages 1 to 5);
 - c. A Tabled Additional bundle comprising documents provided by Miss Huang between 06 November 2023 and 19 February 2024 (pages 1 to 81);
 - d. An employment contract (pages 1 to 14); and
 - e. A Correspondence bundle (pages 1 to 17).
9. On 19 February 2024, with the agreement of Miss Huang, ACCA also submitted for the consideration of the Committee an email exchange between ACCA and Person A between 16 and 18 February 2024 (pages 1 to 4).

ALLEGATIONS

Miss Weiwei Huang (Miss Huang), at all material times an ACCA trainee,

1. **Applied for membership to ACCA on or about 26 October 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 03 October 2016 to 18 October 2020 was Person 'A' when Person 'A' did not supervise that**

practical experience training in accordance with ACCA's requirements as published from time to time by ACCA or at all

- b. She had achieved the following Performance Objectives which was not true:
- Performance Objective 1: Ethics and professionalism
 - Performance Objective 2: Stakeholder relationship management
 - Performance Objective 4: Governance, risk and control
 - Performance Objective 9: Evaluate investment and financing decisions
 - Performance Objective 14: Monitor performance
 - Performance Objective 21: Business advisory
2. Miss Huang's conduct in respect of the matters described in Allegation 1 above was:
- a. In respect of Allegation 1(a), dishonest, in that Miss Huang sought to confirm her Practical Experience Supervisor did supervise her practical experience training in accordance with ACCA's requirements or otherwise which she knew to be untrue.
- b. In respect of Allegation 1(b), dishonest, in that Miss Huang knew she had not achieved all or any of the performance objectives referred to in paragraph 1(b) above as described in the corresponding performance objective statements or at all.
- c. In the alternative, any or all of the conduct referred to in Allegation 1 above demonstrates a failure to act with Integrity.
3. In the further alternative to Allegations 2(a), 2(b) and or 2(c) above, such conduct was reckless in that Miss Huang 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;
 - c. That the performance objective statements referred to in paragraph 1(b) accurately set out how the corresponding objective had been met.
4. Failed to co-operate with ACCA's Investigating Officer in breach of Complaints and Disciplinary Regulation 3(1) in that she failed to respond fully or at all to any or all of ACCA's correspondence dated:
 - a. 19 August 2022;
 - b. 05 September 2022;
 - c. 20 September 2022.
5. By reason of her conduct, Miss Huang is
 - a. Guilty of misconduct pursuant to ACCA bye-law 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 bye-law 8(a)(iii).

BRIEF BACKGROUND

10. 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.

11. 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 gain 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.
12. 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.
13. 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.
14. Miss Huang registered as an ACCA student on 05 July 2012. She completed all of her ACCA exams and, on 13 January 2020, became an ACCA trainee. Following submission of a PER training record, Miss Huang became an ACCA member on 29 October 2020.
15. In 2021 the ACCA Professional Development team became aware that 100 ACCA trainees had claimed in their completed PER training records that their PO had been approved by a particular supervisor, Person A. Miss Huang was among the 100. A review of the records followed which indicated that the PO statements had been copied amongst a large number of the 100 ACCA trainees.
16. When contacted by ACCA, Person A denied having supervised any of those 100 trainees but stated that she had supervised another ACCA trainee in relation to one of their nine POs. She explained that she had provided that ACCA trainee with a copy of her professional body (Chinese Institute of

Certified Public Accountants) registration card. As a result, those trainees (including Miss Huang) were referred to ACCA's Investigation team.

17. Miss Huang's PER training record included the following:
 - a. Employment as an Accounting Assistant from 03 October 2016 to 1 August 2018, gaining 22 months of relevant practical experience;
 - b. Employment as a Financial Management Consultant from 02 August 2018 to 18 October 2020, gaining 26 months of relevant practical experience;
 - c. Person A as an external practical experience supervisor of Miss Huang; and
 - d. Person A as the supervisor of all nine of Miss Huang's POs, and providing approval of all nine of the POs on 22 October 2020.
18. In respect of Miss Huang's nine PO statements, ACCA's analysis indicated that the content of six 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.
19. Following the referral of this matter to the ACCA Investigation team, a letter was sent to Miss Huang by email on 19 August 2022 asking Miss Huang to respond to a number of questions related to the concern about her PER training record by 02 September 2022. No response was received and so follow up letters were sent by email on 05 September 2022 and 20 September 2022. No response was received.

DECISION ON FACTS AND REASONS

20. There were no admissions and so ACCA was required to prove all matters alleged.

EVIDENCE AND SUBMISSIONS OF ACCA

21. Mr Mills took the Committee through the documentary evidence relied upon by ACCA.
22. In relation to Allegation 1(a), Mr Mills submitted that there were two possible interpretations of the allegation but, in either case, there was sufficient evidence for the Committee to find the matter proved. In one interpretation, he stated that Person A could be understood to be the person from whom ACCA had obtained two witness statements and who denied having supervised Miss Huang. In that case, Mr Mills submitted that it was clear, and Miss Huang accepted, that Person A had not supervised and signed off her PER training record. In the other interpretation, he stated that Person A could be understood to be the person with whom Miss Huang had been in contact when preparing her application form. In that case, Mr Mills submitted that, even if that 'Person A' had had some involvement in assisting Miss Huang in preparing her application form, she had not supervised her PER training record in accordance with ACCA's requirements. That is because she did not support her throughout her training period. Rather, she assisted only at the end of the training period, providing a review of Miss Huang's PO statements, and without having any close connection with Miss Huang's firm or Miss Huang's work at the firm.
23. In relation to Allegation 1b, Mr Mills submitted that Miss Huang had purported to confirm that she had achieved the six POs in question when she had not achieved them, in that:
 - a. The words used were identical or significantly similar to the PO statements of other ACCA trainees;
 - b. Those identical or significantly similar PO statements were all submitted to ACCA before Miss Huang's application form was submitted in October 2020, so Miss Huang's use of the wording in question was not first in time; and

- c. On Miss Huang's own account, the person with whom she was in contact at the relevant times made amendments to her written PO statements before they were submitted as part of her ACCA membership application, so the wording provided was not entirely Miss Huang's own wording.
24. In relation to Allegation 2(a), Mr Mills submitted that Miss Huang had access to the relevant guidance and it is unlikely that, given the importance of the membership application to her professional career, she would have taken a casual approach to reading the guidance. He submitted that Miss Huang therefore knew what the requirements were for being a PER supervisor and knew, when she submitted her application, that Person A as listed on her application form did not meet them. He submitted that ordinary decent people would consider this conduct to have been dishonest.
25. In relation to Allegation 2(b), Mr Mills submitted that Miss Huang would have known that the PO statements were not her own work when she submitted her application. He submitted that ordinary decent people would consider this conduct to have been dishonest.
26. In relation to Allegations 2(c), 3(a), 3(b) and 3(c), Mr Mills invited the Committee to consider the alternative allegations of a failure to act with integrity and recklessness.
27. In relation to Allegation 4, Mr Mills submitted that deadlines were set for a response from Miss Huang to the three emailed letters from ACCA and she failed to respond within those deadlines. Mr Mills stated that the ACCA had also sent a text message to Miss Huang's mobile telephone number.
28. Mr Mills submitted that Miss Huang did not have a good reason for this omission. Mr Mills asserted that Miss Huang had provided inconsistent accounts of why she had not responded by the deadlines set. Mr Mills submitted that there was therefore evidence of a failure to cooperate fully with the ACCA investigation, without any good reason.

29. In relation to Allegation 5, Mr Mills submitted that Miss Huang's conduct was so serious that it amounted to misconduct. In the alternative, Mr Mills invited the Committee to consider the alternative allegation that Miss Huang's alleged failure to cooperate with ACCA rendered her liable to disciplinary action.

EVIDENCE AND SUBMISSIONS OF MISS HUANG

30. Miss Huang gave oral evidence to the Committee. She drew the Committee's attention to the documentary evidence upon which she relied.
31. In relation to Allegations 1(a), 1(b), 2(a), 2(b), 2(c), 3(a), 3(b) and 3(c), Miss Huang provided a detailed explanation of the background to the submission of her application for ACCA membership. Miss Huang stated that, after achieving the relevant practical experience to apply for membership, she found herself in a difficulty in getting her practical experience approved because her line manager at the time did not have the relevant qualification. As a result, Miss Huang stated that she searched for someone with the relevant qualification who could approve her practical experience. Miss Huang directed the Committee to a screenshot of a text message exchange between herself and her line manager. The exchange was in Mandarin Chinese and not translated into English. Miss Huang stated that it showed that her line manager had approved her seeking out another person to approve her practical experience.
32. Miss Huang stated that, through a colleague at work, she got in touch with someone who purported to be Person A. Miss Huang stated that she had looked back for the history of her message exchange with that person but it had been blocked/removed by the other person and so was no longer available. Miss Huang stated that the person claimed to be an experienced supervisor and mentor.
33. Although Miss Huang now considers that the person she was in touch with was probably an impersonator, pretending to be Person A, rather than Person A themselves, she said that that possibility did not occur to her at that time. In fact, Miss Huang stated that she considers herself to have been the victim of a fraud perpetrated by the person pretending to be Person A.

34. Miss Huang stated that she was in touch with the person purporting to be Person A from about a month before she submitted her ACCA membership application in October 2020. She stated that she discussed her practical experience with the person and they gave advice on which POs to include in her application.
35. Miss Huang stated that she created the first drafts of her PO statements and then the person who she was in touch with made amendments. It was the amended versions that were used in Miss Huang's ACCA membership application.
36. Miss Huang asserted that the similarity between her PO statements and those of other ACCA trainees must be because the person purporting to be Person A had shared Miss Huang's work with those other ACCA trainees, without her knowledge or permission.
37. Miss Huang drew the Committee's attention to statements provided by her line manager. She stated that these showed that Miss Huang had achieved all of the relevant practical experience listed in her ACCA application. She stressed that her experience was genuine and met the relevant requirements. Furthermore, the Committee now had the benefit of the written approval of the line manager.
38. In relation to Allegation 4, Miss Huang accepted that she did not respond to the ACCA letters promptly. However, Miss Huang stated that she did not ignore the correspondence deliberately. Rather, Miss Huang stated that [PRIVATE].
39. Under cross-examination, Miss Huang accepted that:
 - a. She submitted her own membership application to ACCA;
 - b. Ensuring that her practical experience record was completed accurately was her responsibility;

- c. Information about how to correctly complete a PER training record was available online;
 - d. Although she read some of the guidance available, she probably did not spend too much time ensuring that she fully understood the requirements;
 - e. She did not read the guidance very carefully;
 - f. That the person who approved her PER training record was probably not someone that met the requirements of being someone with whom Miss Huang worked closely, who knew the type of work she was doing and the quality of her work; and
 - g. The email address to which the ACCA letters were sent on 19 August 2022, 05 September 2022 and 20 September 2022 was Miss Huang's registered email address since at least June 2022, and that her mobile telephone number was the one to which ACCA had sent a text message.
40. In relation to Allegations 1(a) and 2(a), Miss Huang submitted that, at the relevant times, she believed that the person she was in touch with was Person A, and was qualified to act as her PER training record supervisor. Miss Huang submitted that she did not set out to cheat or deceive ACCA in any way. At the time, she believed that she was complying with ACCA requirements to submit documentation that had been reviewed and checked by someone qualified to do so. As such, Miss Huang denied any dishonesty or lack of integrity.
41. In relation to Allegations 1(b) and 2(b), Miss Huang submitted that, at the relevant times, she had completed the relevant POs and had provided PO statements that were written by her and amended by the person she believed to be Person A. Furthermore, now that she has provided confirmation from her line manager that she did complete the relevant practical experience, she considers that this shows that she believed that she was complying with ACCA requirements when she submitted her membership application. As such, Miss Huang denied any dishonesty or lack of integrity.

42. Miss Huang did not provide specific submissions in relation to the alternative matters set out at Allegation 3.
43. In relation to Allegation 4, Miss Huang submitted that she did not deliberately ignore the emails in question. She submitted that [PRIVATE] from August 2022 and this is the reason that she did not respond to emails. In addition, Miss Huang submitted that in south China it is not common to check emails on a daily or regular basis. Instead, most communication including professional communication, takes place using telephone calls and text messages. Miss Huang asserted that ACCA had not sent her any text messages about the investigation questions and the first that she knew about them was when she received a telephone call about the disciplinary hearing scheduled for 06 November 2023. Miss Huang also stated that she considered that the emails that she received at the relevant times were likely to have been adverts or junk mail, and so she did not open them.
44. Miss Huang did not provide specific submissions in relation to Allegation 5.

DECISIONS AND REASONS OF THE COMMITTEE

45. The Committee considered with care all of the evidence presented and the submissions made by Mr Mills and Miss Huang.
46. The Committee accepted the advice of the Legal Adviser, which included reference to the applicable burden and standard of proof, and the interpretation of the terms dishonesty, a failure to act with integrity, recklessness and misconduct.

Allegation 1(a) – Proved

47. The Committee noted that ACCA had received Miss Huang's PER training record on or about 22 October 2020, submitted as part of her application for ACCA membership. It included a claim of 48 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 Huang's qualified external supervisor.

48. 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 Huang. The Committee noted the further email provided by Person A on 18 February 2024 specifically confirming that they had never acted as the supervisor of Miss Huang. The Committee accepted Person A's account as credible on the basis that: it had been provided as two formal witness statements and an email sent directly to ACCA; 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 Huang. The Committee also noted that Person A had offered to attend the hearing to provide their evidence in person, but Miss Huang had not requested their attendance.
49. The Committee noted that Miss Huang had denied the matter, but had accepted that the person that had approved her PER training record was probably not someone who met the ACCA requirements about having a close working relationship with her. The Committee also noted that Miss Huang had stated that the person who approved her PER training record was probably not Person A but, rather, an impersonator.
50. Taking all of the evidence together, the Committee was satisfied on the balance of probabilities that Miss Huang 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. The Committee considered that Person A had had no involvement with Miss Huang's work or her membership application so it was clear that she had not supervised her practical experience training as required. Furthermore, the Committee found that there was clear evidence that neither Person A nor the person allegedly impersonating Person A, had the required working relationship with Miss Huang in order to be her PER training supervisor. This was because neither met the requirement set out in the guidance that the

supervisor should “*be someone with whom you work closely, who knows the type of work you are doing and the quality of your work*”.

51. Accordingly, Allegation 1(a) was found proved.

Allegation 1(b) – Proved

52. 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 191 of the Hearing bundle).
53. The Committee was provided with evidence to show that Miss Huang was amongst 100 individuals who had named Person A as their practical experience supervisor. It was also provided with analysis by ACCA showing that six of Miss Huang’s nine PO statements were the same or significantly similar to the POs of a number of those other 99 individuals. The Committee reviewed Miss Huang’s PO statements and those of the other ACCA trainees and found six of Miss Huang’s nine PO statements to be the same or significantly similar to the PO statements of a number of those other 99 ACCA trainees.
54. The Committee considered whether Miss Huang 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 were available to Miss Huang 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 Huang, if she had read those guidance documents, that the PO statements provided must be her own. The Committee rejected Miss Huang’s assertion that she did not read the guidance carefully and so was not fully aware of the requirements. The Committee considered that a person in Miss Huang’s position, submitting an

application for a professional membership, was likely to have read and checked the relevant guidance thoroughly.

55. The Committee considered that it was reasonable for ACCA to have expected Miss Huang 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, the Committee considered that there would have been no reason for Miss Huang 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.
56. The Committee noted that Miss Huang had denied the matter, stating that the PO statements were her own written work (albeit amended by the person claiming to be Person A) and that she had provided evidence supported by her line manager that she did, in fact, complete the relevant practical experience. The Committee considered that Miss Huang's acceptance that the person claiming to be Person A had amended her PO statements amounted to an acceptance that the PO statements submitted were not entirely her own work.
57. Taking into account all of the evidence before it, the Committee found that it was more likely than not that Miss Huang had purported to confirm that she had achieved the POs set out at Allegation 1(b) when, in fact, she had not achieved them. The Committee considered that, on Miss Huang's own account, the wording included in the PO statements was not entirely her own work. Furthermore, noting the extent of the similarities with the PO statements of other ACCA trainees and the fact that none of Miss Huang's six PO statements in question was first in time, the Committee considered Miss Huang's assertion that others must have copied her statements rather than she having copied theirs, to be improbable.
58. The Committee did not give any significant weight to the documentation now provided by Miss Huang, and signed by her line manager, to show that Miss

Huang had undertaken the work referenced in the PO statements. This was because the issue for the Committee was not whether Miss Huang could now, four years later, show that she had achieved the POs in question. The issue was whether, when Miss Huang submitted her membership application in 2020, the information contained within the PO statements was a true reflection of her practical experience training at that time. As set out above, given the striking similarities with the PO statements submitted by other ACCA trainees, the Committee could not be satisfied to the requisite standard that it was a true reflection.

59. Accordingly, Allegation 1(b) was found proved.

Allegation 2(a) – Proved

60. The Committee considered whether Miss Huang had acted dishonestly when confirming Person A as the supervisor of her PO statements in her PER training record.
61. The Committee noted that Miss Huang had denied the matter, stating that she did not set out to cheat or deceive ACCA in any way. Rather, she believed that she had been the victim of a fraud perpetrated by the person impersonating Person A.
62. 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 Huang's subjective state of mind was at the relevant time. The Committee considered that, at the time that Miss Huang submitted her PER training record, she would have been aware that Person A had not supervised her practical experience. The Committee had found it improbable that Miss Huang had not read and understood the requirements for a PER training supervisor. As such, when Miss Huang submitted her training record, she was making a deliberate statement that Person A had supervised her POs in accordance with ACCA's requirements, whilst knowing that Person A did not, in fact, meet the relevant ACCA requirements. Therefore, Miss Huang 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 she had not.

63. Applying the second stage of the test for dishonesty, the Committee considered whether an ordinary decent member of the public would find Miss Huang'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 Huang's conduct, in knowingly providing her regulator with misleading information, was objectively dishonest.
64. Accordingly, Allegation 2(a) was found proved.

Allegation 2(b) – Proved

65. The Committee considered whether Miss Huang had acted dishonestly when confirming the PO statements in her PER training record.
66. The Committee noted that Miss Huang had denied the matter, stating that she did not set out to cheat or deceive ACCA in any way. Rather, she believed that she had been the victim of a fraud perpetrated by the person impersonating Person A.
67. 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 Huang's subjective state of mind was at the relevant time. The Committee considered that, at the time that Miss Huang submitted her PER training record, she would have been aware that she had not achieved the POs as set out in the record. This is because, as Miss Huang acknowledged during the hearing, the PO statements included in the training record had been – to a greater or lesser extent – written by the person purporting to be Person A. They were not entirely Miss Huang's own work but, rather, had been amended by someone who did not have the required knowledge of Miss Huang's work. Therefore, when she submitted her PER training record, Miss Huang 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 as set out in the training record, when she had not.

68. Applying the second stage of the test for dishonesty, the Committee considered whether an ordinary decent member of the public would find Miss Huang'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 Huang's conduct, in knowingly providing her regulator with misleading information, was objectively dishonest.
69. Accordingly, Allegation 2(b) was found proved.
70. 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

71. Copies of the letters sent by email to Miss Huang following the referral of the matter to ACCA's Investigation team were provided. The first letter dated 19 August 2022 set out the nature of the complaint and requested that Miss Huang respond to a series of questions by 02 September 2022. Reference is made in the letter to the part of the Regulations that require ACCA members to cooperate fully with ACCA investigations.
72. ACCA's records show that the letters were sent to the email address that Miss Huang had provided to ACCA. During the hearing Miss Huang had confirmed that the email address used was her registered email address at the relevant times.
73. The Committee noted that some of the emails sent to Miss Huang 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 Huang.

74. The Committee noted that there was no evidence that Miss Huang had responded in any way to the emailed letters in question.
75. The Committee noted that Miss Huang had denied the matter. She did not appear to deny that ACCA had sent the emails in question to her, or that she had failed to respond to them. Rather, her defence was that she had a good reason for not having responded to them. Miss Huang explained that she had [PRIVATE] at the relevant times, was not in the habit of checking her email account daily or regularly, and that the emails received had appeared to be adverts or junk mail.
76. The Committee noted what Miss Huang had stated about [PRIVATE]. The Committee did not consider Miss Huang's lack of habitual checking of emails or her presumption that ACCA emails were adverts or junk mail provided a good reason for her having not responded to the ACCA emails in question.
77. The Committee noted that ACCA had claimed to have sent Miss Huang a text message on 22 August 2022 alerting her to the emailed letter that had been sent on 19 August 2022, whereas Miss Huang denied receiving any such text message. Having reviewed the relevant documentation, the Committee noted that ACCA had provided a contemporaneous record held by ACCA showing that a text message was successfully sent to Miss Huang's registered mobile telephone number on 22 August 2022. Taking that information into account, the Committee found on the balance of probabilities that such a text message was sent to Miss Huang on 22 August 2022.
78. The Committee noted that Miss Huang was under a duty to cooperate fully with the ACCA investigation into her conduct and found that, by not responding to the emailed letters sent to her in any way, she had failed to discharge that duty.

79. Accordingly, Allegation 4 was found proved.

Allegations 5(a) – Proved

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

81. The Committee found that, in failing to fully co-operate with ACCA's investigation into her conduct, Miss Huang's conduct had fallen far short of what would be expected of an ACCA member and was serious enough to amount to misconduct. Miss Huang'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.

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

83. 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

EVIDENCE AND SUBMISSIONS OF ACCA

84. Mr Mills drew the Committee's attention to the relevant Regulations and ACCA guidance document. He submitted that in assessing seriousness, the Committee should note that this was a deliberate instance of providing inaccurate records with a view to obtaining ACCA membership. He stated that

whilst it was a single incident, there had inevitably been a degree of planning involved.

85. Mr Mills confirmed that Miss Huang was of previous good character, and that this could be taken into account as a mitigating factor.
86. Mr Mills did not suggest any aggravating Did she mean mitigating? factors.

EVIDENCE AND SUBMISSIONS OF MISS HUANG

87. Miss Huang urged the Committee to impose a less severe sanction.
88. In mitigation, Miss Huang invited the Committee to take into account the following matters:
 - a. Her previous good character;
 - b. The statements provided by her line manager, showing that she works hard and has a good attitude to her work;
 - c. The statements provided by her line manager, showing her level of relevant knowledge and work experience;
 - d. The level of effort that she had put in towards achieving the POs set out in her training record; and
 - e. In relation to Allegation 4 only, [PRIVATE] at the relevant times.
89. Miss Huang apologised for her conduct, admitting that she was partly to blame for the situation that she now found herself in because she did not check the relevant guidance documents carefully enough.
90. Miss Huang stated that she believed that the root cause of her conduct was that her line manager at the time did not have the required qualification to

approve her PER training record. She stated that if her line manager had had that qualification, none of the conduct complained of would have happened.

91. Miss Huang said that she wanted to make a promise to the Committee and to ACCA that she will never make the same mistakes again.

DECISIONS AND REASONS OF THE COMMITTEE

92. In reaching its decision on sanction, the Committee took into account the submissions made by Mr Mills and Miss Huang. The Committee also referred to the ACCA document 'Guidance for Disciplinary Sanctions' (14 February 2024). 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.

93. The Committee considered the following to be aggravating features of this case:

- a. Miss Huang's PER training record contained multiple pieces of false and misleading information;
- b. Miss Huang's dishonest conduct appeared to be pre-meditated and planned;

- c. Miss Huang derived a personal benefit from her dishonest conduct (ACCA membership and the associated permission to undertake certain regulated work for remuneration); and
 - d. The repeated nature of Miss Huang's failure to fully co-operate with ACCA's investigation, potentially frustrating that investigation.
- 94. The Committee considered the following to be mitigating features of this case:
 - a. The absence of any previous regulatory findings against Miss Huang; and
 - b. Her full engagement with these disciplinary proceedings.
- 95. The Committee bore in mind Miss Huang's submissions and the relevant documentary evidence provided in relation to [PRIVATE].
- 96. The Committee noted the statements provided by Miss Huang's line manager, providing evidence of the work that Miss Huang has undertaken.
- 97. The Committee considered that Miss Huang's submissions indicated that she had developed some insight, in that she had accepted a level of responsibility for her conduct. However, it considered that her insight was limited because she had not yet demonstrated that she fully understood why her conduct was wrong, nor had she demonstrated that she fully appreciated the potential risks that her conduct had created. For example, in terms of the potential for undermining public confidence in ACCA and the profession of accountancy. As such, the Committee considered that there remained a risk of repetition of the misconduct.
- 98. The Committee considered taking no action against Miss Huang. However, given the seriousness of her conduct, including dishonesty, the Committee considered that it would be inappropriate to take no action.
- 99. The Committee considered imposing an admonishment on Miss Huang. The Committee noted that the guidance indicated that an admonishment would be

appropriate in cases where the 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 failure to fully cooperate with an ACCA investigation. Miss Huang had provided an apology, accepted some level of responsibility for her conduct, and there was a statement from her line manager. However, Miss Huang's conduct had been deliberate and her insight was limited. 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.

100. The Committee considered imposing a reprimand on Miss Huang. 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, only limited understanding and insight had been demonstrated by Miss Huang, and so there remained a continuing risk to the public. For those reasons, the Committee concluded that a reprimand would be inappropriate and inadequate.

101. The Committee considered imposing a serious reprimand on Miss Huang. 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 the mitigation advanced was insufficient to remove 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.

102. The Committee considered whether to exclude Miss Huang from membership. The Committee noted that Miss Huang's misconduct included dishonest conduct and a failure to co-operate with an ACCA investigation.
103. Taking into account the seriousness of that conduct (including dishonesty) 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 the mitigation advanced by Miss Huang was not so remarkable or exceptional that it would warrant anything other than exclusion from membership. The Committee considered Miss Huang's conduct found proved to be so serious as to be fundamentally incompatible with being an ACCA member.
104. 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 Huang. 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 Huang's own interests, and therefore exclusion from membership was the only appropriate and proportionate sanction available.
105. Accordingly, the Committee decided that the only appropriate and proportionate sanction to impose was an order excluding Miss Huang from membership of ACCA.
106. The Committee decided that, given the circumstances of the case and the ongoing risk to the public, it was in the interests of the public that the order for exclusion from membership should have immediate effect.

107. The Committee considered that the circumstances of the case did not warrant an order restricting Miss Huang's right to apply for re-admission beyond the normal minimum period.

COSTS AND REASONS

108. Mr Mills, on behalf of ACCA, applied for Miss Huang to make a contribution to the costs of ACCA in bringing this case. Mr Mills applied for costs in the sum of £5,173.75. The application was supported by a schedule breaking down the costs incurred by ACCA in connection with the hearing.
109. Miss Huang invited the Committee to consider her financial means, and referred it to her completed Statement of Financial Position together with other documentation in support. Miss Huang also provided details of her personal circumstances.
110. 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).
111. 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.
112. Taking into account Miss Huang's financial and personal circumstances, the Committee decided that it would be appropriate to reduce the costs payable on the grounds of Miss Huang's ability to pay.
113. Taking all of the circumstances into account, the Committee decided that Miss Huang should be ordered to make a contribution to the costs of ACCA in the sum of £1,250.00. Having considered the financial information provided by Miss Huang, the Committee was satisfied that she could pay this amount without undue hardship.

ORDER

114. The Committee made the following order:

- a. Miss Huang shall be excluded from ACCA membership; and
- b. Miss Huang shall make a contribution to ACCA's costs in the sum of £1,250.00.

EFFECTIVE DATE OF ORDER

115. 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.

116. In accordance with Regulation 20(2) of the Regulations, the order relating to costs shall take effect immediately.

Mr Andrew Gell
Chair
20 February 2024