

HEARING

**DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF
CHARTERED CERTIFIED ACCOUNTANTS****REASONS FOR DECISION**

In the matter of:	Miss Mengxiao Li
Heard on:	28 & 29 February 2024
Location:	Remotely via Microsoft Teams
Committee:	Mr David Tyme (Chair) Mr George Wood (Accountant) Mr Colin Childs (Lay)
Legal Adviser:	Mr Robin Havard
Persons present and capacity:	Mr Adam Slack (ACCA Case Presenter) Ms Lauren Clayton (Hearings Officer) Miss Mengxiao Li (Member) Mr Yali Quan (Interpreter)
Summary	Allegations 1(a) & (b), 2(a) & (b), 4(a), (b),& (c), & 5(a) were found proved. Sanction – Exclusion from membership of ACCA with immediate effect
Costs:	£250

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ALLEGATIONS

Schedule of Allegations

Miss Mengxiao LI ('Miss Li'), at all material times an ACCA trainee,

1. Applied for membership to ACCA on or about 15 January 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 2 January 2017 to 15 January 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:
 - Performance Objective 2: Stakeholder relationship management
 - Performance Objective 3: Strategy and innovation
 - Performance Objective 5: Leadership and management
 - Performance Objective 8: Analyse and interpret financial reports
 - Performance Objective 21: Business advisory
2. Miss Li's conduct in respect of the matters described in Allegation 1 above was:
 - a) In respect of Allegation 1a), dishonest, in that Miss Li 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 1b) dishonest, in that Miss Li knew she had not achieved all or any of the performance objectives referred to in paragraph 1b) 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 2a), 2b) and or 2c) above, such conduct was reckless in that Miss Li paid no or insufficient regard to ACCA's requirements to ensure:
 - a) Her practical experience was supervised;
 - c) 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;
 - d) That the performance objective statements referred to in paragraph 1b) 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) 12 August 2022;
 - (b) 30 August 2022;
 - (c) 14 September 2022.
5. By reason of her conduct, Miss Li 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 bye-law 8(a)(iii)

DECISION ON FACTS, ALLEGATIONS AND REASONS

1. As stated above, and in reaching its decisions with regard to the allegations, the Committee had considered the following documents: a Report of Disciplinary Allegations and Evidence Bundle (pages 1 to 255); an Additional Bundle (pages 1 to 78); a Bundle of Performance Objectives relating to the complaint against Miss Li (pages 1 to 44), and a Service Bundle (pages 1 to 27). The Committee had listened carefully to the oral evidence and submissions

made by Miss Li and the submissions of Mr Slack. It had also considered legal advice, which it had accepted.

Allegations 1(a) & (b)

2. The allegations were denied by Miss Li.
3. The Committee made the following findings of fact.
4. On 05 April 2013, Miss Li became a student member of ACCA.
5. On 13 January 2020, Miss Li was admitted as an affiliate.
6. On 23 January 2020, Miss Li was admitted as a member.
7. Allegation 1 concerns the conduct on the part of Miss Li in relation to the completion of her practical experience training which is a prerequisite to applying for full membership of ACCA.
8. It is alleged that Miss Li sought to mislead ACCA in respect of the identity of her Practical Experience Supervisor and also the content of her Performance Objectives.
9. In reaching its findings of fact in respect of allegations 1(a) and (b), the Committee had considered carefully, and accepted, the evidence of the following witnesses:
 - (i) Person A as contained in a statement and supplemental statement dated 18 October 2022 and 12 September 2023 respectively;
 - (ii) Person B, a Senior Administrator in ACCA's Member Support Team as contained in a statement dated 20 October 2022, and
 - (iii) Person C, Manager of ACCA's Professional Development Team, as contained in a statement dated 13 October 2022.
10. None of the above evidence had been challenged by Miss Li.

11. The Committee had also considered the content of the documents provided by ACCA in support of its case, all of which were consistent with the written evidence of the witnesses.

THE PROCESS TO ACQUIRE RELEVANT PRACTICAL EXPERIENCE

12. The following sets out the process Miss Li would have been required to follow, as detailed by Person C in their statement, in order to acquire relevant practical experience.
13. The following abbreviations have been used:

PER – Practical Experience Requirement;
PES – Practical Experience Supervisor;
PO – Performance Objective.
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.
16. 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.
17. As part of their practical experience, each trainee is required to complete nine performance objectives (POs) under the supervision of a qualified accountant, who is their Practical Experience Supervisor (PES). A PES means a qualified accountant who has worked closely with the trainee and who knows the trainee's work. It is the trainees' responsibility to ensure that the PES is qualified to hold such a position.

18. Trainees must enter their PES'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.
19. 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 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 must be unique to them.
20. Through the online tool, the trainee then requests that their PES approves that PO.
21. 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 PES. This means the same person can, and often does, approve both the trainee's time and achievement of POs. The PES must have worked closely with the trainee and must know the trainee's work.
22. If the trainee's line manager is not qualified, the trainee can nominate a PES who is external to the firm to supervise their work and approve their POs. This external PES must have some connection with the trainee's firm, for example as an external accountant or auditor.
23. ACCA's PER guide 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.'
24. Once all nine POs have been approved by the trainee's PES (whether internal or external) and their minimum 36 months of practical experience has been signed off, the trainee is eligible to apply for membership.

25. 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.
26. 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.
27. In total, a trainee is required to complete nine POs. The POs numbered 1 to 5 are compulsory. There are then a number of optional 'Technical' POs from which the trainee needs to choose four. 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.'

28. 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.
29. A trainee's personal statement for each PO must be their own personal statement that is unique to them and their own experience. 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."

30. ACCA's PER guides are, and were at the material time, 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. They are also available in Mandarin.
31. Trainees must enter their PES'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.
32. On the dates Person A was allegedly appointed supervisor for Miss Li, 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.
33. All PESs have to be registered with ACCA and, as part of that registration process, have to provide evidence that they are a qualified accountant. A person purporting to be Person A apparently provided evidence to ACCA in the form of a registration card from the Chinese Institute of Certified Public Accountants (CICPA). As such, they were, from ACCA's point of view, a 'qualified accountant'.
34. Information from one of ACCA's China offices about the support given to ACCA trainees in China is as follows.
35. 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.
36. The Committee had noted 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. 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...'

37. These are live webinars and therefore trainees are able to ask ACCA China staff questions.
38. The webinar details refer to encouraging trainees to join the ACCA WeChat group of their regional service group and provides details 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.
39. In addition to the WeChat groups, ACCA China uploads to its WeChat platform articles relevant to the ACCA membership process, to include one entitled '*How to become an ACCA Member Series 1/ Practical Experience Requirement (PER) Quick Guide*', dated 15 January 2020. 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...*'
40. 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;...."*

THE ACCA'S INVESTIGATION

41. 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, including Miss Li, had completed their PER training record in which they claimed their POs had been approved by a particular supervisor, namely Person A.
42. A person purporting to be Person A registered as each trainee's supervisor on the basis of her being a member of the Chinese Institute of Certified Public Accountants (CICPA), being an IFAC registered body. As stated, they were, from ACCA's point of view, a 'qualified accountant'.
43. Person C states, and the Committee found, that a supervisor would not be expected to have more than 2 to 3 trainees at any one time. All of the 100 trainees referenced above had different periods of training and some periods overlapped, and ACCA is unable to produce precise figures as to how many trainees Person A allegedly supervised at any one time. However, the Committee was satisfied that a person claiming to be Person A had purported to have supervised a very significant number of ACCA trainees, including Miss Li, at or about the same time.
44. A review was also carried out by the Professional Development Team which showed that the PO statements had been copied amongst a large number of these 100 trainees, including Miss Li, who had all claimed to have been supervised by the same supervisor, namely a Person A.
45. ACCA contacted Person A via the Chinese Institute of Certified Public Accountants (CICPA). Person A has been a member of the CICPA since 03 April 2019. Therefore, it is only from that date that Person A would be entitled to supervise an ACCA trainee. In any event, Person A initially denied having supervised any ACCA trainees. During this contact, Person A provided ACCA with their email address.
46. Although initially Person A advised ACCA they had never supervised any ACCA trainees, they subsequently recalled having supervised a single ACCA trainee.

47. Person A provided ACCA with the name of the trainee. ACCA's records confirm they did act as a supervisor for this one trainee. However, that one trainee 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 performance objectives.
48. 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 purportedly supervised the 100 other trainees, including Miss Li. This included their email address. The email address registered by 'Person A' in connection with these 100 trainees was "[private]", which is totally different to the email address provided by Person A to ACCA. Person A stated, and the Committee found, that they had never had an email address containing '[private]'.
49. The Person A who was purportedly registered as supervisor for the 100 trainees under investigation provided a copy of a CICPA registration card to ACCA. The real Person A had confirmed in their statement, and the Committee found, that this is their genuine registration card, but they had not provided this to ACCA.

THE PRACTICAL EXPERIENCE REQUIREMENT (PER) TRAINING RECORD FOR MISS LI

50. The PER training record submitted by Miss Li referred to her practical experience being undertaken at a single firm, Company A, where she was employed from 02 January 2017 in the role of "Auditing". There is no end date for this employment. The Committee found, on the balance of probabilities, that this meant that Miss Li remained employed at Company A at least up until she applied for, and was granted, approval of her time and experience on 15 January 2020.
51. In Miss Li's PER training record, in the text in red, it is confirmed that 36 months of relevant practical experience had been claimed, which related to the period of employment referred to above, namely from 02 January 2017. The period of 55 months to which reference is made by ACCA corresponds with the period

the training commenced on 02 January 2017, to the date the record was downloaded by ACCA staff, i.e. 09 August 2021.

52. In this role the training record refers to two supervisors, Person A, who was authorised to approve Miss Li's POs only, and a Person D, who was authorised to approve Miss Li's time claim only.
53. In relation to the POs, the PER records that Miss Li requested Person A to approve all nine of her POs on 15 January 2020. Someone purporting to be Person A duly approved all nine POs on 15 January 2020 i.e. the same day.
54. The Supervisor details for Miss Li records that Person A was an external PES, hence why the person purporting to be Person A only approved Miss Li's achievement of her POs and not the period of her employment in the firm.
55. It was Person D who, on 15 January 2020, approved Miss Li's period of employment at the firm.
56. The Supervisor details for Miss Li recorded that Person D was a 'non IFAC qualified line manager', which explains why Person D only approved Miss Li's time claim.

MS LI'S CASE

57. Miss Li had provided a written explanation in respect of the allegations in the Case Management Form ("CMF").
58. In relation to allegation 1(a), Miss Li wrote as follows:

"In this incident, I was also a victim. After completing 36 months of work, I know a friend through the Internet who claims to be qualified as CICPA and can help me to certify PER. they mentioned that ACCA has provided certification guidance for me if I can't find certification personnel. Afterwards, my leader and I communicated with them together, and I also submitted a lot of materials about my work certificate to them to prove that I was qualified for the position. After the review, they thought I had the relevant qualifications, so they helped me to certify. They did review the material related to my work."

59. In relation to allegation 1(b), Miss Li wrote:

"Because it was the first time to apply for membership and I did not know how to apply, the friend gave me a set of templates and asked me to modify them according to the template and combine my own work experience. I have modified it according to my work experience, but in the complaint, I found that I may have uploaded the wrong version, which is the template they gave me. I don't think my Performance Objectives was not true, However, I did make mistakes when submitting materials. I accept this charge and am willing to resubmit and modify the PO, but this does not mean that my PO is not true"

60. In her oral evidence, Miss Li maintained that she, *"met someone who claimed that they had CICPA credentials and they were a member of ACCA supervisory scheme."* At one stage, she referred to this person as Person E, although on another occasion said she could not remember the name that she saw on a certificate they showed to her. For the purposes of these proceedings, and for convenience, the Committee will refer to him as Person E.

61. Miss Li maintained in her evidence to the Committee that she had checked on line and found that ACCA operated such a scheme i.e. a supervisory scheme. She provided Person E with her "materials" via a social media platform, QQ, for them to review. Miss Li said this person had sent her some templates regarding her Personal Statements for the POs. Further, Miss Li also maintained that she had amended them to include details of her own work during the 36 months experience she was claiming and there were then a number of exchanges between her and Person E before she submitted her application. Miss Li maintained that, in error, she had not submitted the correct version setting out details of her own work experience in her own words but had sent the original templates provided to her by Person E, who she describes in her CMF as her *"friend"*. She could not remember the extent of the differences between the description of the work contained in the templates and the amended versions.

62. Miss Li confirmed that she never met Person E in person but paid them money for their assistance. She also spoke with them but, although initially she said that she had held video meetings with them via QQ, she later clarified that it was always on the phone and that she had never seen them. Also, at no stage did she make any notes of their conversations.

63. When it was pointed out to Miss Li that it was not Person E who had been named as her PES in her PER but Person A, Miss Li said that Person E had said that their "quota" was full and that they were too busy to deal with her application and therefore was passing her application and POs to their colleague, namely the person claiming to be Person A. Initially, in her oral evidence, Miss Li stated that she never met Person A. Subsequently, she stated that the person purporting to be Person A took part in a phone call with her and Person E.
64. Thereafter, in her evidence, Miss Li continued only to refer to her contact with Person E, and this is consistent with her written account in her CMF which only makes reference to Person E and does not refer to Person A at all.
65. As stated, Miss Li said that she had been shown Person E's certificate although she could not remember their name. However, she said that she was satisfied that they were, *"a real supervisor"*.
66. Miss Li said that she did not discover that she had been the victim of, *"a scam"* until ACCA contacted her by phone. Miss Li had not been able to produce any documents, such as the amended Personal Statements which she had intended to submit, because her discovery of the fraud only took place a long time after the events in question and her computer was, *"dead"*. Miss Li stated that she had been told that it would cost a lot of money to fix the computer and so she did not do so, particularly as ACCA had not asked her to produce the correct version.
67. Miss Li said that it was only when ACCA contacted her that she realised that the incorrect Personal Statements had been submitted.

THE COMMITTEE'S DECISION IN RESPECT OF ALLEGATIONS 1(a) & (b)

Allegation 1(a)

68. The Committee was satisfied, on the balance of probabilities, that Person A had not acted as her PES, and Miss Li knew this was so. The Committee found that Miss Li was not a credible witness, and that her evidence was inconsistent

and implausible. Indeed, even on her own evidence, it was clear that Person A could not possibly have acted as her PES during the relevant period.

69. In her response in the CMF, Miss Li starts by saying, "*After completing 36 months of work, I know a friend through the Internet who claims to be qualified as CICPA and can help me to certify PER.*"
70. This means that it was only after she had completed the 36 months of work that she started the process of completing her PER and her search for a supervisor.
71. Furthermore, the Committee rejected Miss Li's suggestion that there was insufficient guidance available from ACCA regarding the process that she should follow in order to complete her PER correctly. The Committee was satisfied that the guidance available on the ACCA website was easily accessible and capable of being followed and understood, particularly by someone of Miss Li's experience.
72. Indeed, Miss Li is evidently familiar with using the internet. First, it was through the internet that she found Person E. It was Person E who purported to assist her in the process. Secondly, in her oral evidence, and for the first time, Miss Li referred to a Supervision Scheme operated by ACCA on which she relied. Whilst Miss Li did not specify it as such, taking account of her not having met anyone in person who she held out to be her PES, the Committee found this must relate to the Remote practical experience supervisor (RPES) programme.
73. Having considered the guidance in relation to that programme, the Committee noted in particular the following paragraphs:

"1 What is the RPES programme?

The remote practical experience supervisor (RPES) programme has been developed to help ACCA affiliates who do not have access to an appropriately qualified supervisor complete the practical experience requirement (PER). Affiliates will be matched with an ACCA member who can verify their work experience in conjunction with their employer and sign off their performance objectives once they are satisfied that the trainee has achieved the correct standard.

4 What will my remote practical experience supervisor do?

Your remote supervisor will work with you and your line manager. They will verify your work experience and confirm that the details and examples that you have included within your performance objectives are true and accurate reflections of your own work. You'll work with your RPES to arrange times to share your work and to discuss any feedback they have to help you meet your objective.

5 How long does it take to have objectives signed off?

We expect that it will take around three months for a relationship to be established between yourself, your line manager and your remote supervisor. This will allow the remote supervisor to build an understanding of your experience and competence before they would feel ready to review and sign off performance objectives. Your remote supervisor will need to have meetings with you and your line manager to review your progress towards achieving the PER and for examples of your work to be shared. The RPES programme should not be seen as a quicker route to membership. Remote supervisors are not permitted to sign off objectives that they are not confident, and have evidence of, being achieved."

74. It is clear that this process relies heavily on the PES having a close working relationship with the trainee over the period of supervision. That simply did not happen in the case of Miss Li. She said initially that she had never met Person A. At best, she held one telephone conversation with a person who Miss Li claimed to be Person A.
75. In any event, even if it had been Person A, Miss Li is claiming to have 36 months' relevant supervision from 02 January 2017. Person A only became a qualified accountant, and therefore able to be a PES, on 03 April 2019. Consequently, for the first 27 months, Person A was not qualified to supervise Miss Li.
76. In addition, there was no evidence at all of any contact taking place between Miss Li and Person A throughout Miss Li's training as would be expected if Person A had been acting as her supervisor as shown on Miss Li's PER.
77. The Committee found that Person A did not provide the necessary supervision of Miss Li's work during any of the period that she worked at Company A. As stated in the PER booklet, one of the three components of PER is to, "*regularly*

record your PER progress in your online My Experience record, which can be accessed via myACCA." As stated, there was no such evidence.

78. The Committee found the entirety of Miss Li's evidence regarding her inability to provide proof of her correspondence and exchanges with Person E because of problems with her PC to be unconvincing. Miss Li had made no effort to search for any documents which may have supported her account. In any event, it was Person A, and not Person E, who was held out to be Miss Li's PES.
79. To summarise, in reaching its finding, the Committee had taken account of the following:
 - (a) Person A has stated that they did not act as PES to Miss Li;
 - (b) There was no documentary evidence at all of any contact between Miss Li and Person A, such as supervision notes, meeting notes, file reviews, text messages, appointments, or emails concerning work undertaken by Miss Li when at Company A;
 - (c) The Committee had found that Miss Li knew that Person A had not been acting as her PES during the relevant period.
80. On this basis, the Committee found the facts of allegation 1(a) proved.

Allegation 1(b)

Analysis of Miss Li's POs as contained in her PER training record with other ACCA trainees who claimed to have been supervised by Person A

81. The Committee had found that, in order to comply with the PER, all of a trainee's PO statements should be unique to them and must not be copied from other trainees or from templates as this undermines the PER element of the ACCA qualification. Miss Li accepted in her evidence that PO statements had to be unique to the particular trainee.
82. The Committee had considered the careful analysis carried out by ACCA on the basis of information supplied by the company which provides ACCA with

the online PER tool, providing an Excel spreadsheet with all the POs downloaded from these 100 trainees. The purpose of this analysis was to determine if the PO statements of any one trainee were identical or significantly similar to the POs of one or more other trainees who claimed to have been supervised by Person A, including Miss Li.

83. The Committee was satisfied that, where PO statements of Miss Li were the same or significantly similar to the POs of any other trainees, it was a reasonable inference that Miss Li had not met the objective in the way claimed or possibly at all. There was no basis on which, if the PO statements were the same or significantly similar, more than one trainee would, first, have had exactly the same training experience and, secondly, they would then use effectively the exact same, or almost identical, terminology and wording to describe that work experience.
84. In carrying out this analysis, the Committee noted that ACCA had been careful to record the PO statement for any one PO which was first in time, on the basis this statement may be original and therefore written by the trainee based on their actual experience, unless there was evidence suggesting otherwise.
85. The 'first in time date' was the date the trainee requested that Person A approve the PO in question within their PER. This was on the basis that, as soon as the PO narrative had been uploaded to the PER, the trainee would have then requested approval from Person A. The Committee had noted that the POs, and thereby the personal statements, had been approved by the person holding herself out as Person A on the same day that Miss Li had requested them to be approved.
86. In relation to Miss Li, the analysis revealed, and the Committee found:
 - Five of her nine PO statements were not first in time.
 - Those five PO statements were identical or significantly similar to the POs contained in the PERs of other ACCA trainees who claimed to have been supervised by Person A.
87. The following statements submitted by Miss Li were the same, or effectively the same, as the trainees identified below:

PO2 - Trainee 8;
PO3 – Trainees 2, 3;
PO5 – Trainee 2;
PO8 – Trainee 2;
PO21 – Trainee 2.

88. The Committee noted that the wording itself was almost identical.
89. The following is an example of this approach. The example selected by the Committee was a statement submitted by Miss Li which was effectively identical to that of the trainee listed above.

PO2

90. The Committee found that the words used by Miss Li in her "Stakeholder relationship management" PO statement ("PO2"), and which was submitted on 15 January 2020 and purportedly approved by Person A on 15 January 2020, were identical, or practically identical, to the words used by the trainee listed above for the same PO.

"This is actually a difficult skill to master at work, and managing stakeholder relationships can be difficult to mediate, especially in the face of a conflict of interest. So when I come across this in my work, I think the most important thing is to get to know each of the stakeholders, to get to know their background, to get to know their education, to get to know what they want most, knowing where they stand now is the only way I can find a way to manage each stakeholder. At work, for example, clients are divided into younger and older people by age. When you're dealing with these two different stakeholders, you're taking a very different approach. Be Patient, be polite, and be as detailed as possible when talking to older people. Because older people prefer polite people and are slower to accept new things, it's easier to accept them this way. But for young people, they like new things, you can speak in a more relaxed way, show content as much as possible using pictures, so they are more acceptable. So for different stakeholders, there should be different ways to manage the relationship."

91. The statement below is that of Trainee 8 for PO2, submitted on 10 January 2020:

"This is actually a difficult skill to master at work, and managing stakeholder relationships can be difficult to mediate, especially in the face of a conflict of interest. So when I come across this in my work, I think the most important thing is to get to know each of the stakeholders, to get to know their background, to get to know their education, to get to know what they want most, knowing where they stand now is the only way I can find a way to manage each stakeholder. At work, for example, clients are divided into younger and older people by age. When you're dealing with these two different stakeholders, you're taking a very different approach. Be Patient, be polite, and be as detailed as possible when talking to older people. Because older people prefer polite people and are slower to accept new things, it's easier to accept them this way. But for young people, they like new things, you can speak in a more relaxed way, show content as much as possible using pictures, so they are more acceptable. So for different stakeholders, there should be different ways to manage the relationship."

92. The Committee found that the similarities in the description of the work experience described by Miss Li and the other trainees meant that it was not credible that trainees would have undergone exactly the same work experience and then expressed it in effectively identical terms. The Committee was satisfied that the wording was taken from some sort of template and that it represented a pattern of behaviour, repeated in respect of all five of Miss Li's POs which were particularised in this allegation.
93. The Committee was satisfied that this was a clear abuse of the process of validation and no weight could be placed on the description of the experience gained as described in the statements.
94. The Committee had found that Miss Li had deliberately submitted PO statements which were identical, or practically identical, to the PO statements of other trainees who had purported to be supervised by Person A, when Miss Li knew they did not accurately reflect the work that she had undertaken.
95. The Committee had not found Miss Li's explanations given in her written and oral responses to be credible. The Committee repeats its findings as set out

above in terms of the credibility of her overall account. In particular, the Committee did not accept Miss Li's evidence regarding her exchanges with Person E relating to discussions about, and amendments made to, her personal statements.

96. The Committee also rejected her suggestion that she had mistakenly submitted the statements contained in the templates that Person E had forwarded to her as opposed to the amended statements she said that she had prepared. Furthermore, the Committee did not accept her evidence that her PC, on which her amended personal statements were stored, had broken down and, rather than pay for it to be fixed, she suggested that she was waiting for ACCA to tell her to produce the personal statements that had been amended. Miss Li has known of the nature of the allegations being made for a considerable length of time and has made no effort to provide evidence to support her account. Had such amended personal statements existed, the Committee would have expected to see attempts having been made by Miss Li to recover them. Miss Li could also have sought supportive evidence from those with whom she worked at Company A, or at least showed evidence of her attempts to do so.
97. No evidence had been provided to support the description of the work allegedly carried out by Miss Li to satisfy POs 2, 3, 5, 8 and 21 when working at Company A. The Committee found, on the balance of probabilities, that it was not true that she had achieved the POs in the manner, or based on the description of the work, alleged.
98. On this basis, the Committee found the facts of allegation 1(b) proved.

Allegations 2(a) and (b)

99. The Committee relied upon its findings of fact under allegations 1(a) and 1(b) above.
100. The Committee had found that Miss Li knew that, in the period from 02 January 2017 to 15 January 2020, Person A had not supervised her practical training but that she had held out that she had been supervised by Person A during that period.

101. The Committee had also found that Miss Li had failed to write the statements in support of POs 2, 3, 5, 8, and 21 in her own words. She had simply adopted words used by others and therefore there was no guarantee that the description would match in any way her practical experience. She therefore knew that she had not achieved the performance objectives in respect of POs 2, 3, 5, 8, 11, and 21 in the manner described in the statements she had submitted.
102. The Committee was satisfied that, by the standards of ordinary decent people, such conduct would be considered to be dishonest.
103. Consequently, the Committee found allegations 2(a) and 2(b) proved.

Allegation 2(c)

104. On the basis that this allegation was pleaded in the alternative to allegation 2(a) and 2(b), the Committee made no finding in respect of it.

Allegations 3(a), (b) and (c)

105. On the basis that this allegation was pleaded in the alternative to allegation 2(a) and 2(b), the Committee made no finding in respect of it.

Allegation 4

106. On 12 August 2022, following referral of this matter to ACCA's Investigations Team, a member of that team sent an email to Miss Li attached to which was a letter which clearly set out the complaint and requested that Miss Li respond to a number of questions by 26 August 2022.
107. The letter also referred to Complaints and Disciplinary Regulation 3(1) informing Miss Li of her obligation to cooperate with the investigation by responding to the questions by the deadline.
108. This email was sent to the email address Miss Li had registered with ACCA and which was the email address on the register on the day the email was sent. This email was encrypted with a password which is recorded in a separate email sent on the same day. A further non-encrypted email was sent on the same day to check that Miss Li had received the encrypted email.

109. In the subject line, it states, "ACCA Confidential", and it is shown to be from "ACCA<professionalconductenquiries@accaglobal.com>"
110. Miss Li failed to respond.
111. On 30 August 2022, ACCA sent another email to Miss Li and attached the letter sent on 12 August 2022. Miss Li was again reminded of her duty to cooperate and was given until 13 September 2022 to respond. In relation to this first reminder, an extract taken from ACCA's records on the day the above emails were sent records that the email address used for these emails was the email address on ACCA's system on that day.
112. In this email, the subject line is, "ACCA Confidential – The recent complaint about you", and it illustrates it was again from "ACCA<professionalconductenquiries@accaglobal.com>"
113. Miss Li failed to respond.
114. On 14 September 2022, ACCA sent a further email to Miss Li, again attaching the letter sent with the original email of 19 August 2022, and again reminding her of her duty to cooperate. She was warned that, if she did not respond by 28 September 2022, her failure to cooperate may form a separate allegation against her.
115. In this email, the subject line is again, "ACCA Confidential – The recent complaint about you", and it illustrates it was again from "ACCA<professionalconductenquiries@accaglobal.com>"
116. In relation to this second reminder, an extract taken from ACCA's records on the day the above emails were sent again records that the email address used for these emails was the email address on ACCA's system on that day.
117. Miss Li failed to respond.
118. The Committee was satisfied that the correspondence from ACCA to Miss Li was sent to her correct email address.

119. The Committee noted that, via Microsoft Teams, attempts had been made to call many of the trainees who were being investigated but the telephone numbers have not been recognised. 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 Li referred to above include a telephone number. The message sent by ACCA's China office using this mobile number read as follows:

"Please note ACCA has sent you a password protected email on 12 August 2022 to your ACCA registered email address. Attached to the email is a letter. It is important you read this letter as soon as possible and respond by the deadline of 26 August 2022. If you have not received this password protected email or you have but cannot open the letter, please immediately notify ACCA at complaintassessment@accaglobal.com providing your full name, ACCA ID and date of birth"

120. ACCA's China office had provided a spreadsheet recording when this message was sent and whether or not all the messages were successfully delivered.

121. ACCA's China office had confirmed, and the Committee found, that the message was sent on 18 August 2022 and was successfully delivered to Miss Li's mobile number that day.

122. Miss Li failed to respond to ACCA's emails of 12 August 2022, 30 August 2022 and 14 September 2022.

123. In her evidence, Miss Li suggested that she had not seen any of the emails and that they would go to her spam folder. The reason she said so was that she received frequent emails from ACCA which contained advertisements. At one stage, she said this was a daily occurrence but later modified her evidence.

124. The Committee did not accept Miss Li's explanation. She was clearly aware that she was receiving emails from ACCA otherwise she would not have known that ACCA was sending her emails containing advertisements. It would have been obvious to Miss Li, on receiving the emails in August and September 2022, that they were not advertisements. In those circumstances, and based on its overall assessment of Miss Li's credibility as set out above, the

Committee found that Miss Li knew that the three emails related to a complaint against her, and she had deliberately failed to respond to them.

125. On this basis, the Committee found that she had failed to cooperate with ACCA's Investigating Officer. Consequently, the Committee found allegations 4(a), (b) and (c) proved.

Allegation 5(a)

126. Taking account of its findings that Miss Li had acted dishonestly, the Committee was satisfied that she was guilty of misconduct. Such conduct fell far below the standards expected of an accountant and member of ACCA, and could properly be described as deplorable. In the Committee's judgement, it brought discredit to Miss Li, the Association and the accountancy profession.
127. In respect of allegation 4, the Committee had found that, despite ACCA providing a number of reminders of her obligation to cooperate and warnings of potential consequences of her failure to do so, Miss Li had failed to cooperate with ACCA and to respond to correspondence.
128. The Committee had taken into consideration that the email of 12 August 2022 contained a substantial amount of information and a significant number of detailed questions which Miss Li was required to answer. The emails of 30 August 2022 and 14 September 2022 were designed to encourage Miss Li to provide the information requested in the first email to enable ACCA to continue with its investigation.
129. The need for members to engage and cooperate with their regulator was fundamental. A failure by members to do so meant that ACCA's ability to regulate its members in order to: ensure proper standards of conduct; to protect the public, and maintain its reputation, was seriously compromised.
130. The Committee found that the failure of Miss Li to cooperate with her regulator also amounted to misconduct in that such failure brought discredit to herself, ACCA and the accountancy profession.
131. The Committee found allegation 5(a) proved.

Allegation 5(b)

132. On the basis that this allegation was pleaded in the alternative to allegation 5(a), the Committee made no finding in respect of it.

SANCTION AND REASONS

133. The Committee considered what sanction, if any, to impose taking into account all it had read in the bundle of documents, ACCA's Guidance for Disciplinary Sanctions, and the principle of proportionality. It had listened to submissions from Mr Slack, and to legal advice from the Legal Adviser, which it accepted.
134. The Committee considered the available sanctions in increasing order of severity having decided that it was not appropriate to conclude the case with no order.
135. The Committee was mindful of the fact that its role was not to be punitive and that the purpose of any sanction was to protect members of the public, maintain public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance.
136. The Committee considered whether any mitigating or aggravating factors featured in this case.
137. The Committee had not been made aware of any previous findings against Miss Li. There was no evidence of any other mitigating factors in this case, nor had it received any references or testimonials.
138. As for aggravating features, on the basis of the Committee's findings, it had been established that Miss Li's behaviour had been dishonest and the steps Miss Li had taken involved a level of sophistication, planning and probable collusion with others, particularly in relation to the use of Person A's details as PES and the submission of a number of false PO statements. Her actions were designed to deceive her regulator.
139. The Committee noted that, in denying all allegations, and attempting to place some fault with ACCA, Miss Li had shown neither insight nor remorse. The

Committee was concerned that Miss Li's dishonest conduct was to enable her to derive a personal benefit.

140. There was also a risk that Miss Li would have gained qualification as an accountant without the necessary competence or experience. In this way, she could have caused harm or had an adverse impact on members of the public.
141. When ACCA then corresponded with her in the course of its investigation, Miss Li failed over a period of time to cooperate with her regulator by failing to respond to correspondence regarding a very serious set of allegations.
142. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
143. The Committee then considered whether a severe reprimand would be an appropriate sanction. Again, taking account of the seriousness of its findings, the Committee did not consider that a severe reprimand would be sufficient or proportionate.
144. Miss Li had been found to have acted dishonestly in her conduct. The Committee was also concerned that, based on its findings, the objective of her dishonest conduct was to gain an unfair advantage over those who had approached their practical training in an honest way. Due to the lack of legitimate evidence regarding her training, she had become a member when she may not have been competent to hold such a position. Therefore, this was conduct on Miss Li's part which had led to her achieving a level of success to which she was not entitled and which was not merited. In this way, as stated, she presented a risk to the accountancy profession and the public.
145. In the Committee's judgement, Miss Li's overall conduct was fundamentally incompatible with being a member of ACCA and risked undermining the integrity of ACCA membership. The Committee adopted the Guidance which stated that the reputation of ACCA and the accountancy profession was built upon the public being able to rely on a member, including a student member, to do the right thing in difficult circumstances. It noted this was a cornerstone of the public value which an accountant brings.

146. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to exclude Miss Li as a member of ACCA but could find none.
147. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Miss Li shall be excluded from membership of ACCA.

COSTS AND REASONS

148. The Committee had been provided with a simple cost schedule (page 1) and a detailed cost schedule (pages 1 and 2). It had taken account of the document entitled Guidance for Costs Orders 2023.
149. The Committee concluded that ACCA was entitled to be awarded costs against Miss Li, all allegations, including dishonesty, having been found proved. The amount of costs for which ACCA applied was £9,048.75. Taking account of the complexity of the case, the Committee did not consider that the costs incurred were unreasonable.
150. Miss Li had provided the Committee with details of her means. It suggested that Miss Li was in receipt of an income. There was also a suggestion in the remarks made by Miss Li at the conclusion of the first day of the hearing that she was in employment, when discussing with the Committee the arrangements for the second day of the hearing. However, Miss Li stated that she had completed and returned to ACCA her statement of means in May 2023. She said that, currently, she is not working and not in receipt of any income. Miss Li confirmed that she was receiving financial support from her parents. Mr Slack did not directly challenge Miss Li's description of her current financial circumstances.
151. The Committee noted that the amount of estimated time claimed in respect of the hearing was greater than the time the hearing had actually taken, albeit only by a few hours.
152. In all the circumstances, the Committee exercised its discretion when determining the amount Miss Li should be expected to pay. Taking account of what had been said by Miss Li and Mr Slack, the Committee considered that it

was reasonable and proportionate to award ACCA costs in the reduced amount of £250.

EFFECTIVE DATE OF ORDER

153. Taking into account all the circumstances, and on the application of Mr Slack, the Committee decided that it was necessary, and in the interests of the public, for this order to take immediate effect.
154. In reaching its decision, the Committee took account of the fact that Miss Li had obtained her ACCA membership by dishonest means. The Committee was concerned that there was a risk that Miss Li may continue to hold herself out as a member of ACCA.
155. Therefore, as stated, the Committee concluded that it was in the interests of the public for the order to take immediate effect.

Mr David Tyme
Chair
29 February 2024