

HEARING

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

REASONS FOR DECISION

In the matter of: Miss Jin Hu

Heard on: Wednesday, 24 January 2024

Location: Held remotely, via MS Teams

Committee: Mr Maurice Cohen (Chair)
Mr Ryan Moore (Accountant)
Mr Nigel Pilkington (Lay)

Legal Adviser: Ms Jane Kilgannon

Persons present

and capacity: Mr Adam Slack (ACCA Case Presenter)
Miss Lauren Clayton (Hearings Officer)

Summary: Exclusion from membership

Costs: Miss Hu to pay £200.00 towards ACCA's costs

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1. The Disciplinary Committee (the Committee) convened to consider the case of Miss Jin Hu (Miss Hu).
2. Mr Adam Slack (Mr Slack) represented the Association of Chartered Certified Accountants (ACCA). Miss Hu did not attend and was not represented.
3. The Committee had confirmed that it was not aware of any conflicts of interest in relation to the case.
4. In accordance with Regulation 11(1)(a) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 (the Regulations), the hearing was conducted in public.
5. The hearing was conducted remotely through Microsoft Teams.
6. The Committee had considered in advance the following documents:
 - a. A Hearing bundle (pages 1 to 251);
 - b. A 'Mini' bundle (of Performance Objectives relating to the complaint against Miss Hu) (pages 1 to 100);
 - c. An Additional bundle (pages 1 to 46); and
 - d. A Service bundle (pages 1 to 19).

SERVICE OF PAPERS

7. The Committee considered whether the appropriate documents had been served on Miss Hu in accordance with the Regulations.
8. The Committee accepted the advice of the Legal Adviser, who referred it to Regulations 10 and 22 of the Regulations, and in particular the requirement that notice of the hearing must be served no later than 28 days before the date of the hearing unless there are exceptional circumstances.
9. The Committee noted the written notice of the hearing scheduled for today, 24 January 2024, that had been sent by electronic mail (email) to Miss Hu's registered email address on 27 December 2023. It also noted the subsequent

emails sent to her with the necessary link and password to enable her to gain access to the letter and the documents relating to this hearing.

10. As the notice of hearing was sent by email, the Committee noted that service may be proved by confirmation of delivery of the notice, which had been provided to the Committee, and that the notice would be deemed as having been served on the day that it was sent, that is, 27 December 2023. On the basis of that documentation, the Committee was satisfied that the notice of hearing had been served on Miss Hu on 27 December 2023, 28 days before the date of today's hearing.
11. The Committee noted the contents of the notice of hearing and was satisfied that it contained all of the information required by Regulation 10 of the Regulations.
12. The Committee concluded that service of the notice of hearing had been effected in accordance with Regulations 10 and 22 of the Regulations.

PROCEEDING IN ABSENCE

13. Mr Slack made an application that the hearing proceed in the absence of Miss Hu.
14. The Committee, having satisfied itself that the requirements of Regulations 10 and 22 of the Regulations had been complied with, went on to consider whether to proceed in the absence of Miss Hu.
15. The Committee took into account the submissions of Mr Slack. The Committee accepted and took into account the advice of the Legal Adviser, who referred it to Regulation 10(7) of the Regulations, the ACCA document 'Guidance for Disciplinary Committee hearings' and the relevant principles from the cases of *R v Jones* [2002] UKHL 5, and *GMC v Adeogba and GMC v Visvardis* [2016] EWCA Civ 162.
16. The Committee bore in mind that its discretion to proceed in the absence of Miss Hu must be exercised with the utmost care and caution.

17. The Committee noted that Miss Hu had returned a completed and signed Case Management Form dated 02 March 2023. The Committee noted that Miss Hu had indicated in that form that she did not intend to attend the hearing or be represented at the hearing, and that she was content for the hearing to proceed in her absence.
18. The Committee noted that, more recently, ACCA had sent a notice of hearing and further correspondence to Miss Hu at her registered email address. It also noted that ACCA had attempted to contact Miss Hu by telephone on 22 January 2024 and 23 January 2024 but that the calls were not answered and there was no opportunity to leave a voicemail message.
19. On the basis of the evidence set out above, the Committee was satisfied that ACCA had made reasonable efforts to notify Miss Hu about today's hearing and that Miss Hu knew or ought to know about the hearing. The Committee noted that Miss Hu had indicated that she did not wish to attend or be represented at the hearing, was content for the hearing to proceed in her absence, had not applied for an adjournment of the hearing and there was no indication that such an adjournment would secure her attendance on another date. Furthermore, there was no evidence that Miss Hu was absent due to incapacity or illness, rather she had been explicit that she had simply decided not to attend. The Committee therefore concluded that Miss Hu had voluntarily absented herself from the hearing.
20. The Committee considered that any disadvantage to Miss Hu in not being present to provide her account of the relevant events could be addressed by the Committee's thorough assessment of the evidence presented by ACCA and the opportunity for Committee questions to test the evidence presented by ACCA.
21. The Committee was mindful that there is a public interest in dealing with regulatory matters expeditiously.
22. Having balanced the public interest with Miss Hu's own interests, the Committee decided that it was fair, appropriate and in the interests of justice to proceed in Miss Hu's absence.

ALLEGATIONS

Schedule of Allegations

Miss Jin Hu (Miss Hu), at all material times an ACCA trainee,

- 1. Applied for membership to ACCA on or about 31 July 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 20 August 2018 to 29 July 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 1: Ethics and professionalism**
 - Performance Objective 2: Stakeholder relationship management**
 - Performance Objective 3: Strategy and innovation**
 - Performance Objective 4: Governance, risk and control**
 - Performance Objective 5: Leadership and management**
 - Performance Objective 12: Evaluate management accounting systems**
 - Performance Objective 13: Plan and control performance**
 - Performance Objective 14: Monitor performance**
 - Performance Objective 22: Data analysis and decision support**
- 2. Miss Hu's conduct in respect of the matters described in Allegation 1 above was:**
 - a. In respect of Allegation 1a), dishonest, in that Miss Hu 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 Hu 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 Hu 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 1b) accurately set out how the corresponding objective had been met.
- 4. By reason of her conduct, Miss Hu is 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 3 above.

BRIEF BACKGROUND

- 23. 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.
- 24. The practical experience involves the completion of nine performance objectives (POs) under the supervision of a qualified accountant, which are

recorded in a Practical Experience Requirement (PER) training record. In addition to approval of their POs, a trainee must ensure that their employment where they have gained relevant practical experience has been confirmed by the trainee's line manager who is usually also the trainee's qualified accountant supervisor. This means that the same person can and often does approve both the trainee's time and achievement of POs.

25. 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.
26. 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.
27. Miss Hu registered as an ACCA student member on 13 August 2013. She completed all of her ACCA exams and, on 15 October 2018, became an ACCA trainee. Following submission of a PER training record, Miss Hu became an ACCA member on 31 July 2020.
28. In 2021 the ACCA Professional Development team became aware that 100 ACCA trainees had claimed in their completed PER training records that their POs had been approved by a particular supervisor, Person A. Miss Hu was among the 100. A review of the records followed which indicated that PO statements appeared to have been copied amongst a large number of the 100 ACCA trainees.
29. When contacted by ACCA, Person A denied having supervised any of those 100 trainees but stated that they had supervised another ACCA trainee in relation to one of their nine POs. They explained that they had provided that ACCA trainee with a copy of their professional body (Chinese Institute of Certified Public Accountants) registration card. As a result, those trainees (including Miss Hu) were referred to ACCA's Investigation team.
30. Miss Hu's PER training record included the following:

- a. Employment by Company A as an Accountant from 04 May 2017 to 15 August 2018, gaining 15 months of relevant practical experience;
 - b. Employment by Company B as an Accountant from 20 August 2018 to no specified date, gaining 35 months of relevant practical experience;
 - c. Person A approving all nine of Miss Hu's PO statements on 29 July 2020;
 - d. Person B approving Miss Hu's period of employment at Company A on 29 July 2020; and
 - e. Person C approving Miss Hu's period of employment at Company B on 29 July 2020.
31. In respect of Miss Hu's nine PO statements, ACCA's analysis indicated that the content of all nine of the PO statements was identical or significantly similar to the PO statements contained in the PER training records of many other ACCA trainees who claimed to have been supervised by Person A. In addition, none of Miss Hu's PO statements was the first in time of the similar PO statements received by ACCA.
32. Following the referral of this matter to the ACCA Investigation team, a letter was sent to Miss Hu by email on 12 August 2022 asking Miss Hu to respond to a number of questions related to the concern about her PER training record by 26 August 2022.
33. Miss Hu provided a number of detailed responses to ACCA's questions across an exchange of correspondence in August and September 2022.
34. In relation to her purported supervision by Person A, Miss Hu's responses included the following:
- a. *"[...] After completing all the ACCA Papers in 2018, I have a stable job in Company B. I am not in a hurry to apply for ACCA membership, and the annual fee of associate membership is half cheaper. By 2020, due to the impact of the COVID-19, there were some behaviors such as wage arrears due to the poor management of Company B and the relevant accounting supervisor were also in a state of frequent resignation. I would*

like to become an ACCA member at this time hopefully to apply a better job opportunities. I shared my plight and experience on the Internet and asked for help. I gave my account password and completed the application process with the help of netizens [defined as 'a user of the internet, especially a habitual or keen one]. Then the association passed the review. I thought I was compliant before I received your investigation email. Because I was poor and exhausted, I did not fully understand the association's guidelines. I think my work experience meets the qualification of applying for membership, but my previous practice might not appropriate. I am deeply sorry for this [sic];

- b. *"Person A has no business relationship with me personally and my working company. [...] I shared my embarrassing situation and experience on the Internet and asked for help. Person A met me on the Internet. They sympathized with my experience at that time and gave me application suggestions. I completed the application process with their assistance"; and*
- c. *"It has been two years since July 20, and I have changed two mobile phones. I have not specially saved my chat records with Person A. [...] The chat record is not intentionally kept, and I can't provide evidence".*

35. In relation to the PO statements listed in her application for ACCA membership, Miss Hu responded as follows:

"The simple version of the PER guidance does not emphasis that it cannot be repeated with other people's content. I wanted to describe myself, but I was afraid that my English grammar was not good enough, and the content I wrote could not express my real meaning. I think that directly borrowing words that have been used by other people will better prove to the association the achievement I have made in my work. It is also my first time to apply to become an ACCA member. I think if the content I fill in is inappropriate, if the officer reviewed by the association think that the content I write is not compliant, they should not pass. I can modify it again".

36. When asked which guidance she was referring to, Miss Hu stated:

“The simple version I mentioned does not come from the official documents of ACCA Association, but the information I searched on the Internet, which is simple information summarized by other individuals in Chinese”.

37. On 2 March 2023 Miss Hu submitted a completed Case Management Form, indicating a denial of all of the allegations against her. She stated:

“My mistake is that I didn’t read the official application guide carefully, so that I found an inappropriate person to help me complete the application. But it is not intentional. And I think I submitted the application materials, and if there is any non-compliance, it will not pass the official review. I didn’t know that such behavior was wrong until I received the relevant email last year. If the association can write the specific requirements of the application into the examination content, I think I would know. In addition, if the official website audit finds that my supervisor is inconsistent with my work unit, I will also deal with it carefully, so as not to make today’s situation. In any case, I think that I spent five years painstakingly completing 14 courses, and there is no need to cheat when applying membership, so that my success will fall short, and my five years of hard work will be wasted, which is more than worth the loss. I believe that people with 20 years of professional work experience may not be able to pass all 14 exams, and the accumulation of work experience is relatively simple for those who have passed 14 exams. Until I received the official investigation email, I also told the truth about the incident and didn’t hide it. I hope that I can get an understanding and resubmit the PO that meets the official regulations [sic]”.

38. After being asked by ACCA to clarify her position on the allegations relating to dishonesty, integrity and recklessness, Miss Hu replied *“In fact, I can’t understand what these words mean, even if they have been defined. Whether I admit it or not, the association has its own judgment. I just wait for the result of the association [sic]”.*

DECISION ON FACTS AND REASONS

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

40. The Committee considered with care all of the evidence presented and the submissions made by Mr Slack. It also took into account the written representations of Miss Hu contained within her completed Case Management Form and other correspondence.
41. The Committee accepted the advice of the Legal Adviser and bore in mind that it was for ACCA to prove its case and to do so on the balance of probabilities.

Allegation 1(a) – Proved

42. The Committee noted that ACCA had received Miss Hu's PER training record on 31 July 2020, submitted to ACCA as part of her application for ACCA membership. It included a claim of 51 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 Hu's qualified external supervisor.
43. 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 Hu. It accepted Person A's account as credible on the basis that: it had been provided as two formal witness statements; it included details of Person A's membership of a professional body recognised by ACCA; its content did not include any obvious discrepancies or inconsistencies with other verifiable evidence in the case; and it had not been challenged by Miss Hu. The Committee noted that Person A had offered to attend the hearing to provide their evidence in person.
44. The Committee noted that Miss Hu had acknowledged that "*Person A has no business relationship with me personally and my working company.*" The Committee considered that this representation amounted to an acknowledgement by Miss Hu that Person A had not, in fact, supervised her practical experience training in accordance with ACCA's requirements. This is because it is an acknowledgement that there was no business relationship with Person A, whereas ACCA's requirements make clear that a practical experience supervisor must have worked closely with the relevant ACCA trainee and know their work.

45. Taking all of the evidence into account, the Committee was satisfied on the balance of probabilities that Miss Hu 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. In coming to that conclusion, it took particular account of Person A's credible assertion that they were not Miss Hu's Practical Experience Supervisor, and Miss Hu's apparent acknowledgement of that position in her correspondence with ACCA.
46. Accordingly, Allegation 1(a) was found proved.

Allegation 1(b) – Proved

47. 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 183 of the Hearing bundle).
48. The Committee was provided with evidence which showed that Miss Hu was amongst 100 individuals who had named Person A as their practical experience supervisor. It was also provided with analysis by ACCA showing that all nine of Miss Hu's PO statements were the same or significantly similar to the PO statements of a number of those other 99 individuals. The Committee reviewed Miss Hu's PO statements and those of the other ACCA trainees, and found all nine of Miss Hu's PO statements to be the same or significantly similar to the PO statements of a number of those other 99 ACCA trainees. It also noted that none of Miss Hu's PO statements was 'first in time'. In those circumstances, the Committee considered it to be inherently unlikely that the PO statements submitted by Miss Hu were genuine and her own, as is required.
49. The Committee noted Miss Hu's responses to ACCA which appeared to acknowledge that the wording that she had used to describe her POs was not her own.

50. Taking all of the evidence into account, the Committee was satisfied, on the balance of probabilities, that the reason for the similarity between Miss Hu's PO statements and those of the other ACCA trainees, was that Miss Hu had copied her PO statements from those used in the PER training record of others or had drawn them from a shared pool of sample PO statements. On that basis, all nine PO statements provided by Miss Hu were not true.
51. The Committee considered whether Miss Hu 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.
52. The Committee noted Miss Hu's explanation that she had not understood that she could not "*borrow*" words from those used by others, especially where she lacked confidence in her ability to properly articulate her experience in English. She had stated that she had relied on unofficial guidance "*summarized by other individuals in Chinese*", rather than referring directly to official ACCA guidance (whether in English or Mandarin).
53. The Committee reviewed copies of the guidance documents that would have been available to Miss Hu prior to submission of her PER training record. 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 Hu, if she had read those guidance documents, that the PO statements provided must be her own.
54. The Committee noted that it was reasonable for ACCA to have expected Miss Hu to be able to understand the guidance provided in the English language, given that ACCA examinations taken by ACCA trainees are in English. However, the Committee noted that a number of pieces of relevant ACCA guidance on the PER had also been provided in Mandarin, providing additional assistance to ACCA trainees who were Mandarin speakers. Therefore, there would have been no reason for Miss Hu 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. Furthermore, there would have been no reason for Miss Hu to rely upon unofficial summaries of the ACCA guidance. Clear official guidance had been made available to trainees both in English and in Mandarin.

55. Taking all of the evidence into account, the Committee found that it was more likely than not that Miss Hu had purported to confirm that she had achieved the POs set out at Allegation 1(b) when, in fact, she had not achieved them. In coming to that conclusion, the Committee took particular account of Person A's credible assertion that they were not Miss Hu's Practical Experience Supervisor, the clear similarities between Miss Hu's PO statements and those of the other 99 ACCA trainees and Miss Hu's apparent acknowledgement that she had borrowed wording from others when completing her PO statements.
56. Accordingly, Allegation 1(b) was found proved.

Allegation 2(a) – Proved

57. The Committee considered whether Miss Hu had acted dishonestly when confirming Person A as the supervisor of her PO statements in her PER training record.
58. The Committee noted that Miss Hu had completed and signed a Case Management Form, dated 02 March 2023, indicating that she denied Allegation 2(a) but had also indicated in later correspondence that she did not understand the meaning of 'dishonesty' despite it having been defined.
59. The Committee noted Miss Hu's explanation of what had happened and her own state of mind at the relevant times. Miss Hu had asserted that she had found herself in difficult circumstances at work and had decided to apply for ACCA membership in order to put her in a better position when applying for new jobs. Miss Hu had stated that she had shared her predicament online and had encountered a person purporting to be Person A online, who had then assisted her with her ACCA membership application. Miss Hu had asserted that she had not understood ACCA's guidelines in relation to her membership application and had relied upon ACCA to tell her if any aspect of her application was not "*compliant*". Miss Hu appeared to assert that she had no reason to be dishonest in her application since she had worked very hard to pass all of her ACCA examinations and considered the accumulation of the requisite practical experience to be "*relatively simple*".
60. 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 Hu's

subjective state of mind was at the relevant time. The Committee considered that Miss Hu's assertion that she did not understand that naming Person A as her practical experience supervisor was wrong was improbable because Miss Hu knew that Person A had had no professional connection whatsoever with her or the firms that she had worked for, and Person A had not, in fact, supervised her POs. As such, the Committee considered that, at the time that Miss Hu submitted her PER training record, she would have been fully aware that Person A had not supervised her practical experience training. Therefore, when Miss Hu submitted her PER training record, Miss Hu 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.

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

Allegation 2(b) – Proved

63. The Committee considered whether Miss Hu had acted dishonestly when confirming the PO statements in her PER training record.
64. The Committee noted that Miss Hu had completed and signed a Case Management Form, dated 02 March 2023, indicating that she denied Allegation 2(a) but had also indicated in later correspondence that she did not understand the meaning of 'dishonesty' despite it having been defined.
65. The Committee noted Miss Hu's explanation of what had happened and her own state of mind at the relevant times. Miss Hu had asserted that she had not understood that she was not allowed to borrow wording from others to include in her PO statements. Miss Hu had stated that she had relied upon unofficial guidance, summarising ACCA's requirements, rather than referring to ACCA's

official guidance. Miss Hu had asserted that she had relied upon ACCA to tell her if any aspect of her application was not “*compliant*”.

66. 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 Hu’s subjective state of mind was at the relevant time. The Committee considered that Miss Hu’s assertion that she was unaware that she was not allowed to borrow wording from other ACCA trainees’ PO statements was improbable. The unofficial guidance that Miss Hu had provided a link to did not include any reference to the possibility of borrowing the wording of other ACCA trainees when putting together your own PO statements. Furthermore, the Committee considered it improbable that Miss Hu had really believed such borrowing to be appropriate given that the purpose of the PO statements is to describe one’s own practical experience, which necessarily will be different from person to person. In addition, the Committee noted that official ACCA guidance was readily available, both in English and in Mandarin, setting out the clear expectation that PO statements must be a description of one’s own unique experience and cannot be copied or duplicated from other sources. For these reasons, the Committee considered it likely that Miss Hu did, in fact, know that her PO statements must be unique to her and not include the work of others.
67. The Committee considered that, at the time that Miss Hu submitted her PER training record, she would have been fully aware of whether the PO statements listed on the ACCA documentation were a true reflection of her unique training experience or not. The Committee considered that, at the time that Miss Hu submitted her PER training record, she would have been aware that she had not achieved the PO statements as set out in the record. Indeed, she appeared to have acknowledged that the descriptions provided were descriptions of other people’s practical experience, rather than her own. Therefore, when she submitted her PER training record, Miss Hu 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 PO statements 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 Hu’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 Hu'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. The Committee found that, in dishonestly submitting false information to ACCA in her PER training record, Miss Hu's conduct had fallen far short of what would be expected of an ACCA member and was serious enough to amount to misconduct.
72. Miss Hu's dishonest behaviour had enabled her to obtain ACCA membership without completing the requisite practical experience. As such, the conduct had put members of the public and clients at risk of harm and had the potential to undermine public confidence in ACCA qualifications and membership, and to bring the profession into disrepute. The Committee considered that fellow members of the profession would find Miss Hu's conduct to have been deplorable.
73. Accordingly, Allegation 4 was found proved in respect of Allegations 1(a), 1(b), 2(a) and 2(b).

SANCTION AND REASONS

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

- a. The purpose of a sanction is not to punish, but to protect the public, maintain public confidence in the profession and to maintain proper standards of conduct;
 - b. Any sanction must be proportionate, so the Committee must balance the interests of the member with the interests of wider ACCA membership and the public; and
 - c. The Committee must consider the sanctions in order of severity, starting with the least severe first.
75. The Committee considered the following to be aggravating features of this case:
- a. Miss Hu's PER training record contained multiple pieces of false and misleading information, and the ongoing deceit continued over an extended period of time;
 - b. Miss Hu's dishonest conduct appeared to be sophisticated and pre-meditated;
 - c. Miss Hu derived a personal benefit from her dishonest conduct (ACCA membership and the associated permission to undertake certain regulated work for remuneration);
 - d. Miss Hu's conduct had the potential to cause harm to the public and to clients, since she was able to hold herself out as an ACCA member, without the requisite approved practical experience; and
 - e. Miss Hu's response to the investigation and disciplinary proceedings indicated a lack of insight into her wrongdoing.
76. The Committee considered that a mitigating feature of the case was the absence of any previous regulatory findings against Miss Hu. Furthermore, the Committee took account of the fact that Miss Hu engaged with ACCA in that she had responded to questions put by ACCA's investigation team, had

completed a Case Management Form, and had submitted a Statement of Financial Position in respect of this disciplinary hearing.

77. The Committee considered taking no action against Miss Hu. However, given the seriousness of her conduct, including dishonesty, the Committee considered that it would be inappropriate to take no action.
78. The Committee considered imposing an admonishment on Miss Hu. The Committee noted that the guidance indicated that an admonishment would be appropriate in cases where most of the following are present: evidence of no loss or adverse effect on client / members of the public; early admission of the facts alleged; insight into failings; isolated incident; not deliberate; genuine expression of remorse/apology; corrective steps have been taken promptly; subsequent work satisfactory; and relevant and appropriate testimonials and references. The Committee considered that this was not a case where most of these factors were present. It was not an isolated incident because the matters found proved included dishonest acts to obtain ACCA membership, and an ongoing deceit over an extended period of time. Miss Hu had provided insufficient evidence of remorse and insight, and no evidence of corrective steps or satisfactory work and conduct since. Despite her assertions, there was no independent evidence indicating that Miss Hu had acted unwittingly and there were no positive testimonials or references provided. Taking these matters into account, together with the seriousness of the misconduct found, the Committee concluded that an admonishment would be an inappropriate and inadequate response.
79. The Committee considered imposing a reprimand on Miss Hu. 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, insufficient insight had been demonstrated by Miss Hu and so there remained a continuing risk to the public. For those reasons, the Committee concluded that a reprimand would be inappropriate.

80. The Committee considered imposing a serious reprimand on Miss Hu. The Committee noted that the guidance indicated that a severe reprimand would be appropriate in cases where the conduct is of a serious nature but where the circumstances of the case or mitigation advanced satisfies the Committee that there is no continuing risk to the public. The Committee considered that the conduct was of a serious nature but that there was no relevant mitigation or circumstances that removed the continuing risk to the public. On that basis, the Committee concluded that a severe reprimand would be inappropriate because it would not provide adequate protection for the public, and nor would it adequately address public confidence and the need to maintain proper professional standards.
81. The Committee considered whether to exclude Miss Hu from membership.
82. Taking into account the seriousness of Miss Hu's misconduct (including dishonesty), resulting in an 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 Hu (an asserted ignorance of the ACCA requirements relating to membership) was not so remarkable or exceptional that it would warrant anything other than exclusion from membership. The Committee considered Miss Hu's conduct found proved to be so serious as to be fundamentally incompatible with being an ACCA member.
83. The Committee considered that Miss Hu's misconduct represented a significant and immediate risk to the public, in that Miss Hu was currently able to present herself as an ACCA Member with all of the requisite approved experience, when she did not, in fact, possess such experience. As such, potential employers and clients could be misled, and Miss Hu may also have the opportunity to supervise ACCA trainees herself.
84. 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 Hu. 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 Hu's own interests, and therefore exclusion from membership was the only appropriate and proportionate sanction available.

85. Accordingly, the Committee decided that the only appropriate and proportionate sanction to impose was an order excluding Miss Hu from membership of ACCA.
86. The Committee decided that, given the circumstances of the case and the significant and immediate risk to the public, it was in the interests of the public that the order for exclusion from membership should have immediate effect.
87. The Committee decided not to exercise its discretion to restrict Miss Hu's right to apply for re-admission to the register beyond the normal minimum period.

COSTS AND REASONS

88. Mr Slack, on behalf of ACCA, applied for Miss Hu to make a contribution to the costs of ACCA in bringing this case. Mr Slack applied for costs in the sum of £6,706.25. The application was supported by a schedule breaking down the costs incurred by ACCA in connection with the hearing. Mr Slack acknowledged that some of the figures associated with the hearing today have turned out to be over-estimates, given the slightly shorter hearing time, and so could be accordingly reduced by the Committee.
89. Miss Hu had provided the Committee with a completed Statement of Financial Position, along with other details of her personal circumstances, which it took into account. The Committee noted that Miss Hu had indicated that she had very limited disposable income after her expenses had been taken into account. The Committee noted that no independent verifiable evidence of Miss Hu's financial position had been provided. However, neither had ACCA sought to challenge the information provided by Miss Hu.
90. 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).
91. 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.

92. In light of Miss Hu's financial and personal circumstances, the Committee decided to reduce the costs payable on the grounds of her ability to pay.
93. In light of the fact that the hearing today had taken slightly less time than had been estimated in the ACCA schedule, the Committee determined that it would be appropriate to reduce the amount of costs awarded accordingly.
94. Taking all of the circumstances into account, the Committee decided that Miss Hu should be ordered to make a contribution to the costs of ACCA in the sum of £200.00.

ORDER

95. The Committee made the following order:
 - a. Miss Hu shall be excluded from ACCA membership; and
 - b. Miss Hu shall make a contribution to ACCA's costs in the sum of £200.00.

EFFECTIVE DATE OF ORDER

96. 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.
97. In accordance with Regulation 20(2) of the Regulations, the order relating to costs shall take effect immediately.

Mr Maurice Cohen
Chair
24 January 2024