

02 February 2024

## **Disciplinary Committee ordered member excluded\***

On 26 January 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Na Luo of Xiangtan, China:

### Allegations

Na Luo ('Miss Luo'), at all material times an ACCA trainee,

1. Applied for membership to ACCA on or about 10 May 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 17 February 2017 to 10 May 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 4: Governance, risk and control
    - Performance Objective 5: Leadership and management
    - Performance Objective 18: Prepare for and plan the audit and assurance process

- Performance Objective 20: Review and report on the findings of an audit or assurance engagement
2. Miss Luo's conduct in respect of the matters described in Allegation 1 above was: -
- a) In respect of Allegation 1a), dishonest, in that Miss Luo sought to confirm her Practical Experience Supervisor did supervise her practical experience training in accordance with ACCA's requirements or otherwise which they knew to be untrue.
  - b) In respect of Allegation 1b) dishonest, in that Miss Luo 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.
4. By reason of her conduct, Miss Luo is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 3 above.

The Disciplinary Committee ordered that Miss Na Luo be removed from ACCA membership and to pay costs to ACCA in the sum of £500

Please note that this may be the subject of an appeal.

ACCA's regulations require ACCA to publish the Committee's findings and orders by way of a news release, as soon as practicable.

*\* An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in the Appeal Regulations unless the Committee directs that the order should have immediate effect- ends –*

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**Notes to Editors**

**About ACCA:** ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **233,000** members and **536,000** future members based in **178** countries and regions that upholds the highest professional and ethical values.

We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

Since 1904 being a force for public good has been embedded in [our purpose](#). And because we're a not-for-profit organisation, we build a sustainable global profession by re-investing our surplus to deliver member value and develop the profession for the next generation.

Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow.

ACCA and CA ANZ have formed a [strategic alliance](#) for the benefit of members and to help shape the future of the profession. Find out more about us at [accaglobal.com](http://accaglobal.com)