

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mrs Lin Han

Heard on: Wednesday, 9 April 2025

Location: Remotely via MS Teams

Committee: Mr Andrew Gell (Chair)
Dr David Horne (Accountant)
Mr Colin Childs (Lay)

Legal Adviser: Mr Alastair McFarlane

**Persons present
and capacity:** Mr Mazharul Mustafa (ACCA Case Presenter)
Miss Nicole Boateng (Hearings Officer)

Summary: Exclusion from membership and Mrs Han to pay
ACCA's costs in the sum of £5,800.

INTRODUCTION

1. ACCA was represented by Mr Mustafa. Mrs Han did not attend and was not represented. The Committee had before it a Bundle of papers, numbered pages 1 – 255, an Additional Bundle, numbered pages 1-25, a Separate Bundle numbered pages 1 – 19, and a Service Bundle numbered pages 1-23.

SERVICE

2. Having considered the Service Bundle, the Committee was satisfied that notice of the hearing was served on Mrs Han in accordance with the Complaints and Disciplinary Regulations 2014 ("CDR").

PROCEEDING IN ABSENCE

3. The Committee noted the submissions of Mr Mustafa and accepted the advice of the Legal Adviser.
4. The Committee reminded itself that the discretion to proceed in absence must be exercised with the utmost care and caution. The Committee noted that following the service of the Notice of Hearing on 11 March 2025, the Hearings Officer sent chasing emails, dated 13 March 2025 and 1 April 2025 asking Mrs Han to confirm whether she would be attending the hearing. The Hearings Officer then attempted to telephone Mrs Han on 13 March and 1 April 2025, but the calls were not answered. However, Mrs Han did respond in two emails dated 2 April 2025. In the first she stated:

"Sorry for miss the phone call.

I am aware of below notice and I confirm that I won't attend the Hearing and no interpreter needed."

In the second she stated:

"Thanks for the following up.

I confirm that I won't attend the hearing held on below listed dates, therefore, no interpreter will be needed.

Also, I confirm that the committee can proceed in my absence and just give me the notice of the hearing results through email."

5. The Committee was mindful of the observations of Sir Brian Leveson in *Adeogba*

v. General Medical Council [2016] EWCA Civ 162 as to the burden on all professionals subject to a regulatory regime to engage with the regulator both in relation to the investigation and the ultimate resolution of allegations made against them. The Committee specifically considered the issue of fairness to Mrs Han of proceeding in her absence, but also fairness to ACCA and the wider public interest in the expeditious discharge of the Committee's function. The Committee was satisfied that Mrs Han had voluntarily absented herself from the hearing. The Committee was not persuaded when balancing Mrs Han's interests and the public interest, that any adjournment was likely to secure her attendance at a future date. The Committee was satisfied that Mrs Han has been given every opportunity to engage and participate in the proceedings and has decided not to do so. Accordingly, in all the circumstances the Committee was satisfied that it was in the public interest to proceed in the absence of Mrs Han.

ALLEGATIONS

Mrs Lin Han ('Mrs Han'), at all material times an ACCA trainee:

1. Whether by herself or through a third party applied for membership to ACCA on or about 24 May 2022 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 whilst employed by Firm 'B' 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 6: Record and process transactions and events
 - Performance Objective 9: Evaluate investment and financing decisions
 - Performance Objective 22: Data analysis and decision support

2. Mrs Han's conduct in respect of the matters described above was:
 - a) In respect of Allegation 1a) dishonest in that Mrs Han sought to confirm her Practical Experience Supervisor did supervise her practical experience training in accordance with ACCA's requirements or otherwise which she knew was untrue.
 - b) In relation to Allegation 1b), dishonest in that Mrs Han 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 Mrs Han paid no or sufficient 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 Allegation 1b) accurately set how the corresponding objective had been met.
4. By reason of her conduct, Mrs Han is guilty of misconduct pursuant to ACCA byelaw 8(a)(i) in respect of any or all the matters set out at 1 to 3 above

BACKGROUND

6. Mrs Han was admitted as an ACCA affiliate on 14 October 2019 and admitted

as a member on 26 May 2022.

7. 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.
8. A person undertaking practical experience is often referred to as an ACCA trainee, being the term used to describe Mrs Han's status in the allegations, the Report and the Supporting Evidence Bundle.
9. An ACCA trainee's practical experience is recorded in that trainee's Practical Experience Requirement training record (PER), which is completed using an online tool called 'MyExperience', accessed via the student's MyACCA portal.
10. As part of their practical experience, each trainee is required to complete nine performance objectives ("POs") under the supervision of a qualified Accountant. An Accountant is recognised by ACCA as a qualified Accountant if they are a qualified Accountant recognised by law in the trainee's country and or a member of an IFAC body (International Federation of Accountants). Once a trainee believes they have completed a PO, they are required to provide a statement in their PER training record describing the experience they have gained in order to meet the objective. Given this is a description of their own experience, the statement should be unique to them. Through the online tool, the trainee then requests that their practical experience Supervisor approves that PO.
11. In addition to approval of their POs, the trainee must ensure their employment where they have gained relevant practical experience (being a minimum of 36 months) has been confirmed by the trainee's Line Manager who is usually also the trainee's qualified supervisor. This means the same person can and often does approve both the trainee's time and achievement of POs. If the trainee's Line Manager is not qualified, the trainee can nominate a supervisor who is external to the firm to supervise their work and approve their POs. This external supervisor must have some connection with the trainee's firm, for example as an external Accountant or Auditor.

12. 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 approved, the trainee is eligible to apply for membership - assuming they have also passed all their ACCA exams and successfully completed ACCA's Ethics module.
13. During 2023 it came to the attention of ACCA's Professional Development Team that the practical experience supervisors registered to 91 ACCA trainees, shared one of three email addresses despite the names of such supervisors being different. It would not be expected for a supervisor to share an email address with any other supervisor or person. The three email addresses were as follows:
 - Email 1
 - Email 2
 - Email 3
14. Further analysis of this cohort of 91 trainees confirmed the following:
 - Most of these trainees were registered with ACCA as resident in China.
 - Although each statement supporting a PO should be a description of a trainee's experience and therefore unique, many of such statements within this cohort of 91 trainees were the same. These ACCA trainees had therefore copied their PO statements from others.
 - Of these 91 trainees, the earliest date a supervisor with one of these three email addresses is recorded as approving a trainee's PER training record was August 2021 with the latest date being March 2023.
15. Consequently, all 91 trainees were referred to ACCA's Investigations Team. Mrs Han is one such trainee.
16. ACCA's primary case against Mrs Han is that she knew her supervisor had been falsely registered as her supervisor and that she had not achieved all or any of

the performance objectives referred to in Allegation 1 as described in the corresponding performance objective statements.

ACCA'S SUBMISSIONS

Allegation 1 - 1a) and 1b)

17. ACCA submitted that Allegation 1 is capable of proof by reference to the following:

- Linda Calder's statement which describes ACCA's Practical Experience Requirements.
- Mrs Han's completed PER training record which was completed on or about 24 May 2022 which then permitted Mrs Han to apply for membership which she did (or a third party did on her behalf) on 24 May 2022. Mrs Han was subsequently admitted to membership on 26 May 2022.
- Mrs Han's Supervisor details which records Person A was her 'IFAC qualified Line Manager', and therefore her practical experience supervisor.
- Mrs Han's PER training record which records Person A approved Mrs Han's time/ experience of 10 months.
- Mrs Han's PER training record which records Person A approved all Mrs Han's POs.
- That three of Mrs Han's PO statements are the same as many other trainees, suggesting at the very least, she had not achieved the objectives in the way claimed or possibly at all.
- That the email address of her purported supervisor is shared with other differently named supervisors.

- That the CICPA membership number provided to ACCA by Mrs Han's purported supervisor contains a membership number which is different from the CICPA membership number as contained in the CICPA membership card uploaded by Mrs Han's purported supervisor.
- That the CICPA membership card uploaded by Mrs Han's purported supervisor has been used by many purported supervisors using a common email address.
- Mrs Han's admissions that:
 - That she engaged an agency to arrange for her PER training record to be completed, namely in relation to (i) her experience / time at Firm B and (ii) all her POs.
 - That her claimed supervisor, Person A was assigned by the agency to complete her PER.
 - That she 'did not have any relation' with Person A who was a 'stranger' to her and therefore who did not supervise her in accordance with ACCA's requirement or at all, as Mrs Han admits.
 - That the statements supporting her POs 6, 9 and 22 were prepared by the agency and therefore not written by her.

Allegation 2(a) and 2(b) - Dishonesty

18. ACCA's primary case was that Mrs Han was dishonest when she submitted her Practical Experience Training Record to ACCA because Mrs Han 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. Further, ACCA contended she was dishonest because Mrs Han knew she had not achieved the performance objectives referred to in Allegation 1b above, as described in the corresponding performance objective statement or at all. Given the extensive advice available online as to how an ACCA trainee must complete their PER, ACCA contended that it is not credible

that Mrs Han was unaware that her practical experience had to be supervised, or that the statement supporting her POs had to be in her own words and describe the experience she had actually gained to meet the relevant Performance Objective.

Allegation 2(c) – Integrity

19. In the alternative, ACCA submitted that if the conduct of Mrs Han is not found to be dishonest, the conduct in the alternative fails to demonstrate integrity.

Allegation 3 – Recklessness

20. ACCA submitted in the further alternative that Mrs Han’s conduct was reckless as particularised in the Allegation.

Allegation 4 – Misconduct

21. ACCA contended that Mrs Han’s conduct at any or all of Allegations 1-3 amounted to misconduct.

MRS HAN’S SUBMISSIONS

22. Mrs Han gave detailed responses to ACCA during the investigation in process. These included:

“After becoming ACCA affiliate, I received advertisement to coach the ACCA PER process. I contact the coaching agency and made the payment.

The inchargeable agency personnel went through with me for the whole ACCA PER process. I understood that I need to complete 9 POs and verify my 36 months financial related working experiences by the approver. The approver should be the Non-IFAC members, and also need one approver to be the IFAC member.

I talked all my working experiences and job position to the 3rd-party agency and expressed that I don't have the IFAC member supervisor or managers in my working places. The 3rd-party agency guaranteed that they can handle this for me and I designated my ACCA account to let them complete the PER process for me."

23. Mrs Han provided the periods of employment at the two firms referred to in her PER training record. In relation to the second employer Firm B, it appeared she had claimed she had been employed for about 3 months and not, as she claimed in her PER, for 10 months. On being questioned by ACCA on this discrepancy, Mrs Han stated:

"PER record working period didn't match my employment contract. This is because I didn't go through all the information put in my PER record before final submission and I believe this was messed up by the agency."

24. In answer to ACCA questions about Mrs Han's declared supervisor, Person A who was Mrs Han's apparent IFAC qualified line manager who registered with the common email address Email 1, who is recorded as approving her experience at Firm B of 10 months and who approved all her nine POs, Mrs Han stated in her email of 27 March 2024:

"I didn't read the PER guideline published by ACCA. [Person A] was assigned to approve my PER by the agency and I didn't have any relation with Him/Her."

and

"I aware of that [Person A] is a stranger for me, and I should discussed with 3rd-party to provide me with the contact information of [Person A]. I should have arrange some meetings with [Person A] to let him/her to know my working experiences and working related issued to decide whether [Person A] is qualified to be my ACCA PER approver.

This ACCA PER progress was arranged by the 3rd-party agency and it was a fast paced completion. I remembered that after submission the final PER form,

the approval process also completed in two days. The agency should made [Person A] registered on 23May 2022 and made it approval the following date to complete my case.”

25. When asked by ACCA why her PO statements numbered 6, 9 and 22 are identical or significantly similar to other ACCA trainees, and that these three were not the first in time, Mrs Han responded:

“These 3 POs were prepared by 3rd-party agency and I didn't verify them and mapping to my own working experiences and re-write them in my own words. I thought 3rd-paryt agency understand my job position and working experiences and should paragrape according to my personal experiences. The duplication results turned out it wasn't.

When I peromed the ACCA PER progress, I have resigned with [Firm A]. To complete the whole process, I contacted with [Person B] to explain I need [their] help to be my approver for my working experience in [Firm A]. [They] agreed and registed on 18 May 2022. During the period from 17 April 2019 to16 July 2021, I didn't take action for the ACCA PER progress.

... .. I requested [Firm A] to issue an explanation letter to prove [Person B] was my supervisor and I report to [them] during working with [Firm A]. Attached the explanation letter stamping with the company chop. (Attachment – [Firm A] Working Statement)]

... .. I accept that I was not supervised by [Person A] in accordance with ACCA guide. And this was my first time to see your evidence regarding his/her Chinese CPA certificate with bluured photo. I didn't aware the approval process by [Person A], as this is arranged by 3rd-party agency.”

26. ACCA asked Mrs Han further as to its allegation that the statements supporting her POs numbered 6, 9 and 22 were the same as those of other trainees which predated her statements and that therefore it was ACCA's contention that they have been copied by her. Having noted her comment '*These 3 POs were prepared by 3 party agency*', ACCA asked Mrs Han whether this third-party

agency (or any other third party) also provided her with the statements which supported her other six POs.

27. Mrs Han's response was set out in an email dated 28 May 2024:

"All the 9 POs were prepared by the 3rd-party agency, which was included in the service provided. I was advised only need to do the 'copy and paste.'

However, when I received the draft 9 POs, I found they are written in low quality. I only thought they are written by the personnel who is not good at English written, But I didn't realize that duplicated templates were used (As mentioned in your email that there were predate statements).

To complete the online submission, I have modified, re-written some of them, but not all of the 9 POs. But even for the portion I did the copy and paste, I can confirm that these 9 POs which I submitted are all related with my working experiences".

DECISION ON FACTS

28. The Committee accepted the advice of the Legal Adviser. The Committee reminded itself that the burden of proving the allegations is on ACCA alone and the standard of proof to be applied throughout was the ordinary civil standard of proof, namely the *'balance of probabilities'*.
29. It reminded itself of Collins J's observations in *Lawrance v. GMC* [2015] EWHC 586 (Admin) to the effect that in cases of dishonesty, cogent evidence was required to reach the civil standard of proof.
30. The Committee heard that there had been no previous findings against Mrs Han and accepted that it was relevant to put her good character into the balance in her favour.
31. The Committee carefully considered all the documentary evidence it had received, as well as the submissions of Mr Mustafa on behalf of ACCA and

Mrs Han on her own behalf. It carefully considered the weight to attach to the evidence and submissions it had received.

Allegation 1a)

Whether by herself or through a third party applied for membership to ACCA on or about 24 May 2022 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 whilst employed by Firm 'B' 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

32. The Committee was satisfied on the balance of probabilities that this was established by ACCA's documentary evidence as it was satisfied that Person A was not a bona fide supervisor. This was because of the similarity of their email address with other trainees in the cohort; the CICPA membership number provided to ACCA by Mrs Han's purported supervisor contains a membership number different from the CICPA membership number as contained in the CICPA membership card uploaded by Mrs Han's purported supervisor and the IFAC card not being in the identity of the supervisor. It was also satisfied that Mrs Han's correspondence with ACCA, summarised above, in effect, admitted the facts alleged in this Allegation. It noted that Mrs Han confirmed that she had "*no connection at all*" with Person A and this confirmed the Committee in its conclusion that Person A did not supervise her in accordance with ACCA's requirements. Accordingly, Allegation 1a) was proved.

- b) She had achieved the following Performance Objectives:

- Performance Objective 6: Record and process transactions and events
- Performance Objective 9: Evaluate investment and financing decisions

- Performance Objective 22: Data analysis and decision support

33. The Committee was satisfied that, as drafted, this allegation simply asserts the factual background that Mrs Han or a third party submitted the listed performance objectives to ACCA when she applied for membership and confirmed that she had achieved them. The Committee was satisfied this was established on the documentation produced by ACCA and by Mrs Han's acceptance of these facts in her correspondence. The Committee acknowledged that there was no culpability or mental element alleged in Allegation 1b). Accordingly, the Committee was satisfied that Allegation 1b) was proved.

Allegation 2

Mrs Han's conduct in respect of the matters described above was:

- a) In respect of Allegation 1a) dishonest in that Mrs Han sought to confirm her Practical Experience Supervisor did supervise her practical experience training in accordance with ACCA's requirements or otherwise which she knew was untrue.
 - b) In relation to Allegation 1b), dishonest in that Mrs Han 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.
34. In accordance with the case of *Ivey v Genting Casinos (UK) Ltd T/A Crockfords* [2017] UKSC 67 the Committee first considered what Mrs Han's belief was, as to the facts.
35. The Committee noted Mrs Han's admissions contained in her correspondence. It was clear that she accepted that the declared supervisor had been falsely

registered, had not approved her experience and had not approved the three POs. The Committee was satisfied that she knew that Person A did not supervise her and that her conduct was wrong. Whilst the Committee noted Mrs Han said that she did not read ACCA's requirements or guidance, the Committee was satisfied that she had some understanding of the requirements given that she also said in response to ACCA's questions that *"I should have arrange some meetings with [Person A] to let him/her to know my working experiences and working related issued to decide whether [Person A] is qualified to be my ACCA approver"*. The Committee was satisfied that it was deliberate conduct – Mrs Han accepted she instructed the third party to help her complete the PO statements. Further, the Committee examined the POs submitted by Mrs Han and was satisfied that they were identical or significantly similar to those submitted by other trainees in the cohort and as none of them was the first in time and therefore concluded that they must have been copied.

36. The Committee was assisted by documentation that was contemporaneous in determining whether this was a genuine and proper submission of Mrs Han's experience. The relevant sole purported supervisor was Person A. The entry for them records that they registered as her IFAC qualified Line Manager on 23 May 2022. Their purported email address is one of the three used in relation to the cohort of 91 cases. On the same day – 24 May 2022, Mrs Han requested that the person purporting to be Person A approve all her nine POs and Person A did so on the same day.
37. The Committee accepted that there was manifold guidance as to the PER system published and online, and the Committee had little doubt that Mrs Han would have been aware of those requirements. The Committee accepted that ACCA's guidance as to its requirements was widely available and that there was also extensive advice available in both English and Mandarin as to the requirements. This makes it clear the statements supporting their POs have to be written by trainees in their own words and as such must be unique.
38. The Committee had regard to the PO statements Mrs Han submitted and accepted that three of them (those listed in Allegation 1) were identical or significantly similar to those of other trainees. None of those three of Mrs Han's

PO statements were the first in time. Given this, it considered it far more likely than not that the PO statements were not unique to her, and she would have known that. She said in answer to ACCA's questions that these 3 POs were prepared by a third-party agency, and she said, *"I didn't verify them and mapping to my own working experiences and re-write them in my own words."*

39. The Committee was satisfied that it is not credible that Mrs Han was unaware her PO statements had to be in her own words and describe the experience she had actually gained to meet the relevant Performance Objective. This was a case of plagiarism. It found that Mrs Han knew that she had falsely registered Person A as her supervisor and she knew they had not approved her experience and PO statements. In addition, she knew that the three POs listed were not her own work as she had not written them and therefore that she had not achieved the POs, as described in these statements.
40. The Committee in the circumstances inferred that the more likely scenario was that Mrs Han was taking a short cut to membership. In the circumstances the Committee was satisfied that Mrs Han knew that it was untrue to purport to confirm that she had achieved the POs in the manner recorded. The Committee rejected any other basis such as mistake or carelessness or recklessness as not credible. Applying the second limb of *Ivey v Genting Casinos (UK) Ltd T/A Crockfords*, the Committee was satisfied that this conduct was dishonest according to the standards of ordinary decent people. Accordingly, it was satisfied that Allegations 2a) and b) were proved.

Allegation 2c)

- c) In the alternative, any or all of the conduct referred to in Allegation 1 above demonstrates a failure to act with Integrity.
41. Given the Committee's findings in relation to Allegation 2a) – b) it did not consider the alternative of Allegation 2c).

Allegation 3 – Recklessness

3. In the further alternative to Allegations 2a), 2b) and or 2c) above, such conduct was reckless in that Mrs Han 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 Allegation 1b) accurately set out how the corresponding objective had been met.

42. Given the Committee's findings in relation to Allegation 2 a) – b) it did not consider the alternative of Allegation 3.

Allegation 4

4. By reason of her conduct, Mrs Han 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.

43. The Committee next asked itself whether Mrs Han's proved conduct including submitting a fraudulent PER, amounted to misconduct.

44. The Committee had regard to the definition of misconduct in Bye-law 8(c) and the assistance provided by the case law on misconduct. To dishonestly gain membership was, in the Committee's judgment, deplorable conduct.

45. The Committee was satisfied that Mrs Han's actions brought discredit on herself, ACCA and the accountancy profession. It was satisfied that her conduct undermined one of the fundamental tenets of the profession – to be

honest and not associate oneself with a false submission. Her conduct enabled her to secure membership when she was not entitled to it and her conduct undermined the reputation of the profession. Therefore, the Committee was satisfied that Mrs Han's conduct had reached the threshold for misconduct.

SANCTIONS AND REASONS

46. The Committee noted its powers on sanction were those set out in Regulation 13(1) of the Complaints and Disciplinary Regulations 2014. It had regard to ACCA's Guidance for Disciplinary Sanctions and bore in mind that sanctions are not designed to be punitive and that any sanction must be proportionate. It took account of Mr Mustafa's submissions.
47. The Committee accepted the advice of the Legal Adviser.
48. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. The dishonest behaviour was serious. Trust and honesty are fundamental requirements of any professional. Dishonesty by a member of the accountancy profession undermines its reputation and public confidence in it.
49. The aggravating factors the Committee identified were:
 - The behaviour involved dishonesty involving a third party which was pre-planned and designed to deceive her regulator for personal benefit.
 - Professional membership was fraudulently obtained with a potential risk of harm to the public.
 - The conduct was an abuse of trust.
 - There was a lack of insight.
50. The only mitigating factor the Committee identified was:

- A previous good character with no disciplinary record.
51. Given the Committee's view of the seriousness of the misconduct, it was satisfied that the sanctions of No Further Action, Admonishment, Reprimand and Severe Reprimand were insufficient to highlight to the profession and the public the gravity of the proven misconduct. In considering a Severe Reprimand, the Committee noted that a majority of the factors listed in the Guidance were not present, including the absence of any demonstration of no ongoing risk to the public. It also considered the factors listed at C5 of the Guidance that may justify exclusion. The Committee noted that among other factors, dishonesty and an abuse of trust were present here. Any sanction which would allow a dishonest member who had achieved membership fraudulently to remain a member would fail to protect the public.
52. The Committee reminded itself that it was dealing with a case of dishonesty. It had specific regard to Section E2 of the Guidance in relation to dishonesty and was mindful of the case law to the effect that dishonesty lies at the top of the spectrum of misconduct. The Committee was satisfied that her dishonest behaviour was fundamentally incompatible with Mrs Han remaining on the register of ACCA when she is not properly qualified to be on the register and considered that the only appropriate and proportionate sanction was that she be excluded from membership.

COSTS AND REASONS

53. ACCA claimed costs of £10,235 as the hearing had been originally listed for a 2-day hearing and provided a detailed Schedule of Costs. The Committee noted Mrs Han has not provided any statement of means. The Committee decided that it was appropriate to award costs to ACCA in this case and considered that the sum claimed by them was a reasonable one in relation to the work undertaken but made a reduction as the hearing lasted less time than anticipated. Accordingly, the Committee concluded that the sum of £5,800 was appropriate and proportionate. It ordered that Mrs Han pay ACCA's costs in the amount of £5,800.

EFFECTIVE DATE OF ORDER

54. The Committee was satisfied that, given the seriousness of the conduct and the potential risk to the public and profession, an immediate order was in the interests of the public in the circumstances of this case.

Mr Andrew Gell
Chair
9 April 2025