

## HEARING

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

#### REASONS FOR DECISION

<b>In the matter of:</b>	<b>Mr Qingquan Wen</b>
<b>Heard on:</b>	<b>Thursday, 20 February 2025</b>
<b>Location:</b>	<b>Remotely by Microsoft Teams.</b>
<b>Committee:</b>	<b>Mr Andrew Popat, CBE (Chair) Ms Andrea White (Accountant) Ms Diane Meikle (Lay)</b>
<b>Legal Adviser:</b>	<b>Ms Melissa Coutino</b>
<b>Persons present and capacity:</b>	<b>Ms Michelle Terry (ACCA Case Presenter) Miss Nicole Boateng (Hearings Officer)</b>
<b>Summary:</b>	<b>Allegations 1a), 1b), 2a), 2b), 4 and 5a) were found proved.</b>
<b>Sanction:</b>	<b>Excluded from membership of ACCA with immediate effect.</b>
<b>Costs:</b>	<b>£5,000</b>

## **SERVICE OF PAPERS**

1. The Committee had considered the following documents: a Report and Evidence Bundle, an Additional Bundle, a Memo and Agenda, and a Service Bundle. The Committee had listened carefully to the submissions made on behalf of ACCA and also considered legal advice, which it had accepted.
2. The Committee had read the correspondence letter sent from ACCA by email to Mr Wen. It had noted multiple emails sent to him with the necessary link and password to enable him to gain access to the letter and the documents relating to this hearing.
3. The Committee was satisfied that such emails, including a Notice of Hearing had been sent to Mr Wen's registered email address in accordance with Regulation 22 of the Complaints and Disciplinary Regulations 2014 as amended ("CDR"), on 20 January 2025, in good time. The Committee had noted that the emails had been delivered successfully as an electronically generated receipt attests. CDR22(8) stipulates that, when a notice has been sent by email, it is deemed to have been served on the day it was sent. The emails and the documents to which Mr Wen had access also contained the necessary information in accordance with CDR10.
4. Consequently, the Committee decided that Mr Wen had been properly served with Notice of the proceedings.

## **PROCEEDING IN ABSENCE**

5. Mr Wen failed to respond materially to any of the correspondence in connection with this case.
6. Mr Wen was emailed a Notice of Hearing, confirming the date and time of the hearing and indicating how it would be held virtually. He was provided with information about attendance, engagement, adjournment and asked to respond and provide relevant information. He has not. The email address was the registered email held for Mr Wen on ACCA's database. The email also provided

access to all the relevant documents, with a separate email detailing a password to allow access. A message confirming delivery has been produced. Repeated emails and Mr Wen's mobile were used to attempt to alert him to the need to engage.

7. ACCA sent multiple emails to Mr Wen and attempted to use his mobile number registered with ACCA for Mr Wen. ACCA confirmed their attempt to contact him by telephone, to remind him of the hearing, and of his ability to join by telephone or video. Mr Wen was also asked by email to confirm whether, if he did not attend, he was content for the hearing to proceed in his absence. These attempts were not fruitful.
8. ACCA provided Mr Wen an emailed link enabling him to join the hearing via Microsoft Teams today. Telephone contact was also attempted this morning at 9.20am UK time. This was unsuccessful as the mobile rang but had no facility to leave a voicemail.
9. The Committee considered that ACCA had done everything reasonably possible to enable Mr Wen to attend the hearing. The Committee was satisfied that the emails had been sent to the address on ACCA's register and there was a record of the emails having been delivered successfully.
10. The Committee concluded, on the balance of probabilities, that Mr Wen was aware of today's hearing, which he could have joined by telephone or video link but had voluntarily absented himself. While the Committee did consider that there might be detriment to Mr Wen in not engaging, it was of the opinion that he had been provided with the opportunity to engage and failed to take advantage of it.
11. The Committee was also satisfied that, taking account of the seriousness of the allegations, it was in the public interest to proceed. In making this decision the Committee adopted the approach in the case of *R v Jones* which was re-affirmed in *GMC v Adeogba* [2016] EWCA Civ 162. In his judgement Sir Brian Leveson, P confirmed that: *'The fair, economical, expeditious and efficient disposal of allegations made against practitioners is of very real importance'* and

that a hearing should not be re-listed in circumstances where a practitioner had deliberately failed to engage in the hearing given the consequential cost and delay to other cases.

12. The Committee did not consider that any benefit would be derived in adjourning the hearing and no such application had been made.
13. Finally, the Committee considered that it was able to reach proper findings of fact on the written evidence presented to it by ACCA.
14. The Committee ordered that the hearing should proceed in the absence of Mr Wen.

### **Schedule of Allegations**

Qingquan Wen ('Mr Wen'), at all material times an ACCA trainee,

1. Applied for membership to ACCA on or about 19 August 2021 and in doing so purported to confirm in relation to his ACCA Practical Experience training record:
  - a) His practical experience Supervisor in respect of his practical experience training in the period from 1 July 2018 to 19 August 2021 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) He had achieved the following Performance Objectives:
    - 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 6: Record and process transactions and events
- Performance Objective 7: Prepare external financial reports
- Performance Objective 9: Evaluate investment and financing decisions
- Performance Objective 13: Plan and control performance

2. Mr Wen's conduct in respect of the matters described in Allegation 1 above was: -

- a) In respect of Allegation 1a), dishonest, in that Mr Wen sought to confirm his Practical Experience Supervisor did supervise his practical experience training in accordance with ACCA's requirements or otherwise which he knew to be untrue.
- b) In respect of Allegation 1b), dishonest, in that Mr Wen knew that he had not achieved all or any of the performance objectives referred to in Allegation 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 Mr Wen paid no, or insufficient, regard to ACCA's requirements to ensure:

- a) His practical experience was supervised;
- b) His Practical Experience Supervisor was able to personally verify the achievement of the performance objectives he claimed and/or verify they had been achieved in the manner claimed;

- c) That the statements corresponding with the performance objectives referred to in Allegation 1b) accurately set out how each 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) 16 October 2023
  - b) 31 October 2023
  - c) 16 November 2023
  
- 5. By reason of his conduct, Mr Wen 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**

- 15. In reaching its decisions with regard to the allegations, the Committee had considered the following documents, a Report and Evidence Bundle, an Additional Bundles, and a Service Bundle. The Committee had listened carefully to the submissions made on behalf of ACCA and also considered legal advice, which it had accepted.

## **BACKGROUND**

- 16. 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.

17. A person undertaking practical experience is often referred to as an ACCA trainee being the term used in this report and supporting evidence bundle. 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' which is accessed via the student's MyACCA portal.
18. 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, ACCA guidance stipulates that the statement should be unique to them. Through the online tool, the trainee then requests that their practical experience supervisor approves that PO.
19. 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.
20. 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 - providing they have also passed all their ACCA exams and successfully completed ACCA's Ethics module.

21. During 2022 the PER training records of thirteen ACCA trainees were reviewed by ACCA's Professional Development Team. This review revealed that all thirteen trainees shared most of the same PO statements as each other. Consequently, all thirteen trainees were referred to ACCA's Investigations Team. Of these thirteen trainees, six shared the same supervisor who had registered as their IFAC qualified line manager on the basis of being a member of the Chinese Institute of Certified Public Accountants (CICPA), an IFAC registered body. Mr Wen is one of those six.
22. The name of this supervisor was Person A who had approved, in each of these six trainees PER training records, their time / experience, being a minimum of 36 months, and all their PO's.
23. Linda Calder, Manager of ACCA's Professional Development Team, has provided a statement for the purposes of these six cases.

### **Allegation 1**

24. On 25 July 2015, Mr Wen was admitted as an affiliate. On 19 August 2021, Mr Wen applied for membership of ACCA. While this was initially successful, it was rapidly revoked given the discrepancies identified. ACCA consider that the implications of obtaining full membership with ACCA are extensive and could impact the public who would regard this as a badge of excellence that they could rely upon.
25. Allegation 1 concerns the conduct on the part of Mr Wen in applying for membership of ACCA and the documentation supplied in respect of this. Mr Wen provided documentation in relation to the completion of his practical experience training which is a prerequisite to applying for full membership of ACCA.



26. In reaching its findings of fact in respect of Allegation 1, the Committee had considered carefully, and accepted, the following evidence:

- a Ms Karen Watson, a Senior Administrator in ACCA's Member Support Team as contained in a statement.
- b Ms Linda Calder, Manager of ACCA's Professional Development Team, as contained in a statement.
- c Mr Wen's completed Practical Experience Requirement ("PER") training record.
- d Mr Wen's Supervisor details which record Person A, as his 'IFAC qualified line manager' and therefore his practical experience supervisor;
- e Mr Wen's PER training record which records Person A as having approved his experience;
- f Mr Wen's PER training record which records Person A as having approved all of Mr Wen's Performance Objectives ("POs");
- g That eight of Mr Wen's PO statements are the same as many other trainees, suggesting at the very least, he had not achieved the objectives in the way claimed, or possibly at all.

27. None of the above evidence had been challenged by Mr Wen.

28. 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**

29. The following sets out the process Mr Wen was required to follow, as detailed by Miss Calder in her statement.

30. The following abbreviations have been used:

PER – Practical Experience Requirement;

PES – Practical Experience Supervisor;

PO – Performance Objective.

31. 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.

32. A person undertaking practical experience is often referred to as an ACCA trainee being the term used to describe Mr Wen's status in the allegations, the report and the supporting evidence bundle.

33. An ACCA trainee's practical experience is recorded in that trainee's PER training record, which is completed using an online tool called 'MyExperience' which is accessed via the student's MyACCA portal.

34. 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.

35. 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.

36. 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.
37. Once all 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, providing they have also passed all their ACCA exams and successfully completed ACCA's Ethics module.
38. 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.
39. 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.
40. 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.'*

41. 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.
42. A trainee's personal statement for each PO must be their own personal statement that is unique to them and their own experience. This has been consistently referred to in ACCA's published guides which Ms Calder exhibits to her statement. Trainees must not therefore use a precedent or template or another trainee's personal statement, which would undermine the PER training record 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.'*
43. ACCA's PER guides are 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. Further, there is extensive advice online that is available in Mandarin on how an ACCA trainee must complete their PER training record.
44. As stated, a practical experience supervisor means a qualified accountant who has worked closely with the trainee and who knows the trainee's work. 'Qualified accountant' means a member of an IFAC (International Federation of Accountants) member body and or a body recognised by law in the trainee's country.

45. A practical experience supervisor is usually the trainee's line manager. However, where the trainee's manager is not IFAC qualified, the trainee can appoint an external supervisor who is. In that regard, ACCA's PER guide as exhibited to Ms Calder's statement 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.'*

46. Trainees must enter their practical experience supervisor's details using their ACCA 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.

47. All practical experience supervisors have to be registered with ACCA.

48. Information has been obtained from one of ACCA's offices in China about the support given to ACCA trainees in China, as follows:

a 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.

b A list of webinars (translated using Google translate) relating to ACCA's membership application process dated from 14 December 2016 to 27 August 2022 is, and were at the material time, available to trainees. 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...'*

49. These are live webinars where trainees can ask ACCA staff based in China any questions they may have.
50. The webinar details refer to encouraging affiliates 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.
51. In addition to the WeChat groups, ACCA China uploads to its WeChat platform articles relevant to the ACCA membership process. This includes an article, '*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...'*

52. 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:*

- a *You need to complete 9 performance goals, including all 5 core goals and any 4 technical goals;*
- b *Work with your practical experience mentor to develop a plan to achieve performance goals;*
- c *Choose technical goals that are relevant to your day-to-day work, as they are easier to achieve....'*

53. The Committee was satisfied, therefore, that there was significant information available to Mr Wen to enable him to understand fully the process relating to ACCA's PER and the training that was involved.

#### **ACCA's investigation**

54. During 2022 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.
55. Further analysis of this cohort of 91 trainees confirmed that 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. 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.
56. In the period the practical experience supervisors (most of whom claimed to be IFAC qualified line managers) approved the POs for these 91 trainees, (being between August 2021 and March 2023), the requirement was for IFAC qualified supervisors to record the name of their IFAC member body, and their membership number issued by that body. Most of the IFAC qualified line managers within this cohort of 91 trainees claimed to be members of the Chinese Institute of Certified Public Accountants (CICPA), an IFAC body, and, as required, went on to provide their membership number.
57. Although not compulsory at the time, most of these supervisors also went on to upload what they claimed was their CICPA membership registration card.
58. However, despite these supervisors providing different membership numbers when registering, the vast majority uploaded the same registration card with Membership No 1. However, this membership number did not match with any

of the CICPA membership numbers provided by the supervisors. Furthermore, the name recorded in this CICPA membership registration card, and the photograph, are pixelated and therefore unidentifiable.

59. Consequently, all 91 trainees were referred to ACCA's Investigations Team. Mr Wen is one such trainee.

#### **The Practical Experience Requirement (PER) training record for Mr Wen**

60. The Committee had considered a copy of the PER training record for Mr Wen which recorded that he was employed by Company A between 16 December 2016 to 31 March 2017 in the role of Intern, and thereafter by Company B where he was purportedly employed since 1 July 2018 in the role of Financial Manager. No end date has been recorded. This suggests he remained employed at least up to the date his time/ experience was approved on 19 August 2021.

61. Mr Wen's PER training record notes:

#### **Company A**

3 months of experience corresponding with his time at Company A, with a single supervisor, Person B who is recorded as authorised to approve Mr Wen's PO's and time. The Supervisor Details for Mr Wen record that Person B was his IFAC qualified line manager at Company A. Person B is not recorded as approving any of Mr Wen's time in his PER. Person B is also not recorded as approving any of his POs.

#### **Company B**

62. The second firm where Mr Wen was employed was Company B where he was employed from 1 July 2018 in the role of Financial Manager. 37 months of relevant practical experience has been claimed, which relates to the period of employment referred to in the paragraph immediately above, suggesting that Mr Wen had exceeded the minimum 36 months of relevant experience required by ACCA.



63. In relation to this role, the PER training record refers to two supervisors, Person A and Person C.
64. The Supervisor Details for Mr Wen records that Person A registered on 19 August 2021 as his 'IFAC qualified line manager', the same day that Mr Wen applies for his PO to be approved.
65. As Mr Wen's IFAC qualified line manager, Person A was authorised to approve both Mr Wen's time/ experience and all his POs and did so, as recorded in Mr Wen's PER. In that regard, Mr Wen requested that Person A approve his time/ experience of 37 months on 19 August 2021 and Person A did so on the same day. Also on 19 August 2021, Mr Wen requested that Person A approve all his nine PO's and Person A did so on the same day.
66. In relation to the other supervisor, Person C, the clock icon next to their name in Mr Wen's PER training record indicates Person C never registered as Mr Wen's supervisor and explains why there is no record of Person C approving any part of Mr Wen's PER training record.

### **Registration of Person A as Supervisor**

67. Linda Calder gives evidence in her statement about the registration details provided by Person A. In summary her evidence is as follows:
  - Person A's email address Email 1 is registered to other ACCA supervisors. Ms Calder exhibits to her statement examples of these other supervisors' details with this same email address.
  - Person A registered as an IFAC qualified supervisor on the basis they were a member of the Chinese Institute of Certified Public Accountants (CICPA) and provided their membership number. At the date Person A registered in August 2021, supervisors were not required to provide any evidence of their qualification.

- Although Person A did not provide evidence of their IFAC qualification, the other supervisors who registered with the email address Email 1 did purport to provide evidence. In all such instances the supervisors provided the same registration card, being a CICPA card. The name on this card was pixelated and therefore not identifiable but the membership number is visible namely Membership No.1, being identical to the CICPA membership number provided by Person A, save for the addition of the number 6 at the end.
- About a year after having approved the PER training records of these six trainees, Person A amended their supervisor details by changing their CICPA membership number from Membership No.1 to Membership No. 2 while also uploading their purported CICPA membership card. Besides it not being expected for a supervisor to change their IFAC membership number, a translation obtained by ACCA of this card shows it is not in the name of Person A.
- Five of the six trainees supervised by Person A (including Mr Wen), all worked at different firms, at different locations but during overlapping periods. As Person A was registered as IFAC qualified line manager for all these trainees and, as such, should have been employed by the same firm as each trainee, it would not seem possible for Person A to have been line manager for all these trainees at the same time. Ms Calder provides a summary of this evidence cross referenced to an exhibit containing the PER training records for all these trainees with this evidence.

### **The Committee's decision in respect of Allegation 1**

68. In looking at this particular Allegation, the Committee considered whether Mr Wen in making his application to ACCA for membership should have been aware of the requirements of his supervisor. It noted that there was guidance in Mandarin and English available to Mr Wen.
69. Person A has the same email as other supervisors. There is no explanation for this highly unusual situation. It would not be usual for different trainees at

different firms to be supervised by the same person and in this situation the registration card provided did not relate to Person A. Without credentials being able to be verified, there is no evidence that Person A is genuine. Further, there is no evidence that they genuinely supervised this work.

70. The Committee found that a supervisor who is familiar with Mr Wen's work is required to sign off his experience. Mr Wen's application listed Person A as his supervisor when there is no evidence that Person A was familiar with his work. Person A's credentials are suspect, and Mr Wen would know that Person A was unfamiliar with his work.
71. Exhibited to Ms Calder's witness statement are copies of the PER training records for six trainees at different firms who are all recorded as having been supervised by Person A. All nine PO statements are the same as between all six trainees, including that of Mr Wen (with the exception of the PO1 statement for Mr Wen which has therefore been redacted).
72. The Committee found, on the balance of probabilities, that, on the basis and in the manner outlined above, Mr Wen had held out that his practical experience Supervisor in respect of his practical experience training in the period from 1 July 2018 to 19 August 2021 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. On this basis, the Committee found the facts of Allegation 1 proved.
73. The Committee found that, in order to comply with the PER, all of a trainee's PO statements should be unique to them, reflect the work which the supervisor can authorise and must not be copied from other trainees or from templates as this would undermine the PER element of the ACCA qualification.
74. Following referral to ACCA's Investigations Team, a careful analysis was carried out on the PER training records of those trainees recorded as being supervised by Person A. The Committee was satisfied that this analysis revealed many of their PO statements were identical or virtually identical to the PO statements of other ACCA trainees. As stated, these 'other trainees' were part of a cohort of

91 trainees all of whom had previously been referred to ACCA's investigations team given their PO statements within this cohort were also identical or significantly the same.

75. The Committee was satisfied that, where PO statements of Mr Wen were the same or significantly similar to the POs of any other trainees, it was a reasonable inference that Mr Wen 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 significantly the same, terminology and wording to describe that work experience.
76. 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.
77. The 'first in time date' was the date the first trainee using the particular form of words, 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.
78. In relation to Mr Wen, the analysis revealed, and the Committee found that none of his eight POs were first in time. The PO statements were identical or significantly similar to the POs contained in the PERs of other ACCA trainees from this cohort.
79. There are 13 trainees who share the same PO statements, including the six recorded as having been supervised by Person A. In analysing the PO statements for all 13 trainees, ACCA has 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 is evidence suggesting otherwise. None of the six

trainees supervised by Wi Wu were first in time in having their PO statements approved.

80. The trainee with the PO's approved first in time was a Person D ('the first in time trainee'). A copy of their PER training record shows that they requested her IFAC qualified supervisor (who was not Person A and whose identity is not relevant, and which has therefore been redacted) approve all their PO statements on 20 July 2021 and that their supervisor approved them on the same day.
81. Of these six trainees purportedly supervised by Person A, the PO statements of trainee Person E were the earliest PO statement approved by Person A on 14 August 2021, being just over 3 weeks after the first in time trainee's PO statements were approved on 20 July 2021. Mr Wen's PO statements were requested to be approved on 19 August 2021 and were approved the same day.
82. The Committee found that the similarities in the description of the work experience described by Mr Wen 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 eight of Mr Wen's POs which were particularised in this allegation.
83. 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 claimed to have been gained as described in the statements. The Committee found that Mr Wen had deliberately submitted PO statements which he knew were not his own, because they were identical, or significantly the same, to the PO statements of other trainees who had purported to be supervised by Person A. Mr Wen knew they did not accurately reflect the work that he had undertaken.
84. No evidence had been provided by Mr Wen during the investigation to support the description of the work allegedly carried out by him to satisfy his POs. Further, the Committee noted that Mr Wen's examples cite auditing activities

when it appears that this would not have been a natural fit for his role as a financial accountant.

85. Further, the Committee found, on the balance of probabilities, that, on the basis and in the manner outlined above, Mr Wen had applied for membership to ACCA on or about 19 August 2021 and, in doing so, claimed in his ACCA Practical Experience training record that he had achieved Performance Objectives, namely POs 2, 3, 4, 5, 7, 8, 9 and 13.
86. The evidence before the Committee of the duplication between his POS and the POS of other trainees indicates that the PO are not Mr Wen's original work. The timeline is evidence that Mr Wen has copied others' PO. The falsification of this material makes it more likely than not that the work described by the POS had not been completed, as claimed, or at all. On this basis, the Committee found the facts of Allegation 1a proved.

### **Allegation 2a**

87. The Committee relied upon its findings of fact under Allegation 1 above.
88. In reaching its decision in respect of this allegation, the Committee had applied the test for dishonesty as set out and prescribed in the decision of the Supreme Court in the case of *Ivey v Genting Casinos Ltd t/a Crockfords* [2017] UKSC 67.
89. The Committee found that Mr Wen's conduct in respect of the matters described in Allegation 1 above was in respect of Allegation 1a, dishonest, in that Mr Wen sought to confirm his Practical Experience Supervisor did supervise his practical experience training in accordance with ACCA's requirements, which he knew to be untrue, given the details provided about Person A and the information held about them.
90. The Committee was satisfied that, by the standards of ordinary decent people, such conduct would be considered to be dishonest. Consequently, the Committee found Allegation 2a proved.

### **Allegation 2b**

91. In respect of Allegation 2b, the Committee considered the motivation and intention in duplicating the words used by other people. The Committee had found that Mr Wen had failed to write the statements in support of POs 2, 3, 4, 5, 7, 8, 9 and 13 in his own words. It had been provided with no explanation for why Mr Wen had the need to use other words to describe his own experience if this experience was genuine. He had knowingly adopted words used by others and in the absence of any explanation, the Committee was satisfied that he knew he had not achieved the POs in the manner claimed, nor that the descriptions he had provided would match in any way with his actual practical experience. The Committee particularly noted that the only explanation provided by Mr Wen is a claim that he has shared his original work with a friend with the implication this may have been copied without him being at fault; the Committee recognised that this explanation provides no rationale for why his work duplicates others work as it is not first in time and that accordingly the suggestion that Mr Wen has done nothing wrong is not credible.
92. The Committee again applied the test for dishonesty as outlined above. Given the burden and standard of proof, the Committee concluded that he therefore knew that he had not achieved the performance objectives in respect of POs 2, 3, 4, 5, 7, 8, 9 and 13 in the manner described in the statements he had submitted.
93. The Committee was satisfied that, by the standards of ordinary decent people, such conduct would be considered to be dishonest. Consequently, the Committee found Allegation 2b proved.

### **Allegation 2c**

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

### **Allegation 3**

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

### **Allegation 4**

96. Following referral of this matter to ACCA's Investigations Team, a member of that team sent an email to Mr Wen on 16 October 2023 attached to which was a letter, and other relevant documents, which clearly set out the complaint and requested that Mr Wen respond to a number of questions by 30 October 2023. The letter also referred to Complaints and Disciplinary Regulation 3(1) requiring Mr Wen to cooperate with the investigation by responding to the questions by the deadline. This email was sent encrypted with a password. Shortly after this encrypted email was sent, an unencrypted email was sent to Mr Wen on the same day asking him to check if he had received the encrypted email and if not to let ACCA know. An extract taken from ACCA's records on the day the above emails were sent records that the email address for Mr Wen used for this email was the email address on ACCA's system that day.
97. Given Mr Wen did not respond by the above deadline, a further encrypted email was sent on 31 October 2023 (the first reminder) with a copy of the letter attached to the previous email. In the covering email Mr Wen was reminded of his obligation to cooperate by responding to the questions in the letter and to do so by 14 November 2023. Shortly after this encrypted email was sent, an unencrypted email was sent to Mr Wen on the same day asking him to check if he had received the encrypted email and if not to let ACCA know.
98. In relation to this first reminder, an extract taken from ACCA's records on the day the email was sent records that the email address for Mr Wen used for this email was the email address on ACCA's system that day. Mr Wen responded to the first reminder email on 13 November 2023, saying *'I am wondering what's happening? I have been working Company B for over 5 years as a financial*



*manager and complete all requirements to become a member of ACCA. Please note what kind of documentation you need and I will provide to prove my integrity.'*

99. As Mr Wen had not adequately responded to the questions contained in the letter dated 16 October 2023, a second and final reminder email was sent to Mr Wen on 16 November 2023 with a copy of the letter attached to the initial email. In the covering email, ACCA addressed the points raised in Mr Wen's email of 13 November 2023, explaining that a complaint had been opened against him in relation to his PER which contained PO statements being identical or significantly similar to others submitted by ACCA trainees. Mr Wen was again reminded of his obligation to cooperate by responding to the questions by 30 November 2023 and that if he failed to provide a satisfactory response ACCA would raise an allegation of failure to cooperate against him. Shortly after this encrypted email was sent, an Outlook email was sent to Mr Wen on the same day asking him to check if he had received the encrypted email and if not to let ACCA know. A delivery receipt recorded the email had been delivered.
100. In relation to this second and final reminder, an extract taken from ACCA's records on the day the above email was sent records that the email address for Mr Wen used for this email was the email address on ACCA's system that day. Mr Wen responded to the second and final reminder email on 29 November 2023, stating '*I remember one of my friends asked me about how to apply for acca membership and I did show him the work I have done. So does this anything to do with the investigation?*' He sent this email twice on the same day, initially in response to the email sent through ACCA's case management system and then again in response to the Outlook email. Given Mr Wen had still not answered the questions contained in ACCA's original letter, a final email of 1 December 2024 advised him that he would be subject to an allegation under Complaints and Disciplinary Regulation 3.
101. All the above encrypted emails were sent through ACCA's Case management system. On this system a 'clasped hand' icon appears next to the email if the email has been opened. The date and time the email was opened, is revealed by hovering the mouse cursor over the icon. A screenshot has been taken

showing that for the initial email, the first reminder and second reminder emails these were opened. ACCA's China office has provided a spreadsheet recording the message via mobile telephone was sent on 23 January 2024 was successfully delivered to Mr Wen's mobile number that day. Multiple attempts by ACCA sending encrypted and non-encrypted email to Mr Wen, reminded him of his duty to cooperate. He was warned that, if he did not respond, his failure to cooperate may form a separate allegation against him.

102. The Committee was satisfied that the correspondence from ACCA to Mr Wen was sent to his correct email address. This is supported by his brief response. All three emails had been delivered successfully, and the Committee had found from the evidence provided that at least one of the emails to Mr Wen had been opened. On this basis, given the burden and standard of proof, the Committee found that he had failed to cooperate with ACCA's Investigating Officer. Consequently, the Committee found Allegation 4 proved.

### **Allegation 5a**

103. Taking account of its findings, that Mr Wen had acted dishonestly, the Committee was satisfied that he was guilty of misconduct. Such conduct fell far below the standards expected of an accountant and member of ACCA (*Roylance v. The General Medical Council* [1999] UKPC 3) and could properly be described by fellow practitioners as 'deplorable' (*Nandi v General Medical Council* EWHC 2317 (Admin)). In the Committee's judgement, it brought discredit to Mr Wen, the Association and the accountancy profession.
104. In respect of Allegation 4, the Committee had found that, despite ACCA providing a number of reminders of his obligation to cooperate and warnings of potential consequences of his failure to do so, Mr Wen had failed to cooperate with ACCA and to respond materially to correspondence providing the evidence requested.
105. The Committee had taken into consideration the emails requested important information and a significant number of detailed questions which Mr Wen was required to answer. The reminder emails were designed to encourage him to

provide the information requested in the first email to enable ACCA to continue with its investigation.

106. 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; protect the public, and maintain its reputation, was seriously compromised.

107. The Committee found that the failure of Mr Wen to cooperate with his regulator also amounted to misconduct in that such failure brought discredit to himself, ACCA and the accountancy profession. The Committee found Allegation 5 proved.

#### **Allegation 5b**

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

#### **SANCTION**

109. 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 made on behalf of ACCA and to legal advice from the Legal Adviser, which it accepted.

110. 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.

111. 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.

112. The Committee considered whether any mitigating or aggravating factors featured in this case.
113. The Committee accepted that there were no previous findings against Mr Wen. There was no evidence of any other mitigating factors in this case, personal or otherwise. The Committee had not heard from Mr Wen in any substantive manner, nor had it received any references or testimonials.
114. As for aggravating features, on the basis of the Committee's findings, it had been established that Mr Wen's behaviour had been dishonest and the steps he had taken involved a level of sophistication, pre-meditated planning and probable collusion with others, particularly in relation to the submission of more than one false PO statements. His actions were designed to deceive his regulator in falsifying the experience he had and potentially misleading the public in this regard, along with bringing the profession, and those associated with him, such as his employer into disrepute. The Committee also considered that this deception had continued from the date that Mr Wen had applied for membership.
115. The Committee noted that, in failing to engage with the process, Mr Wen had shown neither insight nor remorse. Further, the Committee noted that his dishonest conduct was to enable him to derive a personal financial benefit. Mr Wen's failure to engage has prevented ACCA from completing its investigation more easily. He has abused his position of trust as a trainee accountant.
116. When ACCA then corresponded with him in the course of its investigation, Mr Wen failed over a period of time to cooperate with his regulator by failing to respond to correspondence regarding a very serious set of allegations. There was nothing exceptional about this case which justified the taking of no action.
117. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
118. 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, given a lack of insight and acceptance of wrongdoing. There was also a risk that Mr Wen would have gained qualification as an accountant without the necessary competence or experience.

119. Mr Wen had been found to have acted dishonestly in his conduct. The Committee was also concerned that, based on its findings, the objective of his 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 his training, he had been able to apply for membership when he may not have been competent to hold such a position. Therefore, this was an attempt at conduct on Mr Wen's part which had led to him almost achieving a level of success to which he was not entitled, and which was not merited. In this way, he presented a continuing risk to the accountancy profession and the public.
120. In the Committee's judgement, Mr Wen's overall conduct was fundamentally incompatible with being a member of ACCA and risked undermining the integrity of ACCA membership and regulation. 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 to do the right thing in difficult circumstances. It noted this was a cornerstone of the public value which an accountant brings.
121. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to exclude Mr Wen as a member of ACCA but could find none.
122. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Mr Wen shall be excluded from membership of ACCA.

## **COSTS**

123. The Committee had been provided with a Simple Costs Schedule and a Detailed Costs Schedule. It had taken account of the document entitled Guidance for Costs Orders 2023.
124. The Committee concluded that ACCA was entitled to be awarded costs against Mr Wen, the allegations, including dishonesty, having been found proved. The amount of costs for which ACCA applied was £5,882.50.
125. At the hearing, Ms Terry, on behalf of ACCA stated that there were time estimates for the Case Presenter and Hearings Officer had been based on a full day's hearing but also there were fixed costs that were incurred in any event. She invited the Committee to consider whether the costs should be reduced given the efficient progress of the case today. The Committee agreed and concluded that an amount equivalent to the cost of half a day for both the Case Presenter and the Hearings Officer should be deducted. Subject to those points, the Committee did not consider that the costs incurred were unreasonable.
126. Mr Wen had failed to provide the Committee with details of his means. Mr Wen had chosen not to engage with the proceedings and had failed to respond substantively to any previous correspondence despite opportunities to do so. However, the Notice of Proceedings had made it clear that, if ACCA proved any or all of the allegations, it would be applying for costs and that he should provide details of his means if he wished to suggest that he was not in a position to pay all or any of the costs claimed.
127. In all the circumstances, the Committee exercised its discretion when determining the amount Mr Wen should be expected to pay. Taking account of what had been said by Ms Terry, and its own assessment of the impact of the hearing taking less time than estimated, the Committee considered that it was reasonable and proportionate to award ACCA costs in the reduced amount of £5,000.

## **EFFECTIVE DATE OF ORDER**

128. Taking into account all the circumstances, the Committee decided that it was necessary, and in the interests of the public, for this order to take immediate effect.
129. In reaching its decision, the Committee took account of the fact that Mr Wen had attempted to obtain his ACCA membership by dishonest means and may represent a risk to the public. In failing to engage with ACCA and this hearing, the Committee had no way of knowing if Mr Wen continues to behave dishonestly.
130. Therefore, as stated, the Committee concluded that it was in the interests of the public for the order to take immediate effect.

**Mr Andrew Popat CBE**  
**Chair**  
**20 February 2025**