

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Miss Wei Jiang

Heard on: 07 January 2025

Location: Remotely via Microsoft Teams

Committee: Mr Andrew Gell (Chair)
Dr David Horne (Accountant)
Ms Yvonne Walsh (Lay)

Legal Adviser: Mr Robin Havard

**Persons present
and capacity:** Mr Ben Jowett (ACCA Case Presenter)
Ms Anna Packowska (ACCA Hearings Officer)

Summary Allegations 1, 2(a), 4(a), (b), & (c), & 5(a) were found proved.
Sanction – Exclusion from membership of ACCA with immediate effect

Costs: £5,691

ACCA



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PRELIMINARY APPLICATIONS

SERVICE OF PAPERS

1. The Committee had considered the following documents: a Hearing Bundle (pages 1 to 244); an Additional Bundle 1 (pages 1 to 12); a bundle of documents relating to the complaint against Miss Jiang (pages 1 to 41), and a Service Bundle (pages 1 to 16). The Committee had listened carefully to the submissions made by Mr Jowett and also considered legal advice, which it had accepted.
2. The Committee had read the letter dated 10 December 2024 sent from ACCA by email to Miss Jiang. It had 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.
3. The Committee was satisfied that such emails had been sent to Miss Jiang's registered email address in accordance with regulation 22 of the Complaints and Disciplinary Regulations 2014 as amended ("CDR"). The Committee had noted that the emails had been delivered successfully. CDR22(8) stipulated that, when a notice has been sent by email, it is deemed to have been served on the day it was sent.
4. The emails and the documents to which Miss Jiang had access also contained the necessary information in accordance with CDR10.
5. Consequently, the Committee decided that Miss Jiang had been properly served with Notice of the proceedings.

PROCEEDING IN ABSENCE

6. Miss Jiang failed to respond to the email of 10 December 2024.

7. On 3 January 2025, ACCA sent an email to Miss Jiang. The email included the date of hearing and asked her once again to indicate whether she intended to attend or to confirm if she was content for the hearing to proceed in her absence. Miss Jiang was reminded of her ability to join the hearing via telephone or video link which would be provided by ACCA. There was no response.
8. On 6 January 2025, ACCA tried to call Miss Jiang on two occasions on the mobile number registered with ACCA. However, there was no answer nor was there the facility to leave a message.
9. On the same day, ACCA sent an email to Miss Jiang confirming their attempt to contact her by telephone, and again reminding her of the hearing on 7 January 2025, and of her ability to join by telephone or video. Miss Jiang was also asked to confirm whether, if she did not attend, she was content for the hearing to proceed in her absence. There was no response.
10. Later on 6 January 2025, ACCA wrote again to Miss Jiang. This email confirmed the date of hearing and contained the link to enable Miss Jiang to join the hearing remotely. There was no response.
11. The Committee considered that ACCA had done everything possible to enable Miss Jiang 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.
12. The Committee also took into account Miss Jiang's failure to respond to correspondence sent to the same registered email address in March and April 2024 as particularised in allegation 4 below.
13. In addition, the Committee noted that, on 21 August 2024, ACCA had sent an email to Miss Jiang, enclosing an Assessor's report with the decision to bring disciplinary proceedings against her based on allegations contained in the Assessor's report. A case management form ("CMF") was attached to the email

and Miss Jiang was required to complete and return it to ACCA by 11 September 2024. ACCA also attached a statement of financial means for her to complete and return. Miss Jian failed to return either document.

14. On 13 September 2024, ACCA called and had been able to speak to Miss Jiang on the phone. Although the line was not clear, ACCA understood that Miss Jiang had stated that she would return the CMF to ACCA. Therefore, on 13 September 2024, ACCA sent an email to Miss Jiang with the CMF attached, allowing a two-week extension for her to complete and return it and a statement of her financial means but, again, she failed to do so.
15. The Committee concluded, on the balance of probabilities, that Miss Jiang was aware of today's hearing, which she could have joined by telephone or video link. However, based on the correspondence summarised above, the Committee found that Miss Jiang had voluntarily absented herself.
16. The Committee was also satisfied that, taking account of the seriousness of the allegations, it was in the public interest to proceed. The Committee did not consider that any benefit would be derived in adjourning the hearing and no such application had been made.
17. Finally, the Committee considered that it was in a position to reach proper findings of fact on the written evidence presented to it by ACCA.
18. The Committee ordered that the hearing should proceed in the absence of Miss Jiang.

ALLEGATIONS

Schedule of Allegations

Wei Jiang ('Miss Jiang'), at all material times an ACCA trainee,

1. Whether by herself or through a third party applied for membership to ACCA on or about 1 November 2021 and in doing so purported to confirm in relation to her ACCA Practical Experience training record she had achieved the following Performance Objectives:

- Performance Objective 1: Ethics and professionalism
- Performance Objective 2: Stakeholder relationship management
- Performance Objective 5: Leadership and management
- Performance Objective 6: Record and process transactions and events
- Performance Objective 18: Prepare for and plan the audit and assurance process

2. Miss Jiang's conduct in respect of the matters described in Allegation 1 above was:

a) Dishonest in that Miss Jiang knew she had not achieved all or any of the performance objectives referred to in paragraph 1 above as described in the corresponding performance objective statements or at all.

b) 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) and 2b) above, such conduct was reckless in that Miss Jiang paid no or insufficient regard to ACCA's requirements to ensure that the statements corresponding with the performance objectives referred to in Allegation 1 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) 8 March 2024

b) 25 March 2024

c) 9 April 2024

5. By reason of her conduct, Miss Jiang 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

19. As stated above, and in reaching its decisions with regard to the allegations, the Committee had considered the following documents: a Report of Disciplinary Allegations and Evidence Bundle (pages 1 to 244); an Additional Bundle (pages 1 to 12); a Bundle of documents relating to the complaint against Miss Jiang (pages 1 to 41), and a Service Bundle (pages 1 to 16). The Committee had listened carefully to the submissions made by Mr Jowett and also considered legal advice, which it had accepted.

Allegations 1(a) & (b)

20. On 4 November 2021, Miss Jiang was admitted as a member of ACCA.

21. Allegation 1 concerns the conduct on the part of Miss Jiang in relation to the completion of her practical experience training which is a prerequisite to applying for full membership of ACCA.

22. It is alleged that Miss Jiang sought to mislead ACCA in respect of the content of five of her Performance Objectives.

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

- (i) Karen Watson, a Senior Administrator in ACCA's Member Support Team as contained in a statement dated 20 October 2022, and
 - (ii) Linda Calder, Manager of ACCA's Professional Development Team, as contained in a statement dated 21 May 2024 and a supplemental statement dated 8 August 2024.
24. None of the above evidence had been challenged by Miss Jiang.
25. 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

26. The following sets out the process Miss Jiang would have been required to follow, as detailed by Ms Calder in her statement.
27. The following abbreviations have been used:
- PER – Practical Experience Requirement;
 - PES – Practical Experience Supervisor;
 - PO – Performance Objective.
28. 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.
29. A person undertaking practical experience is often referred to as an ACCA trainee.

30. 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.
31. As part of their practical experience, each trainee is required to complete nine POs under the supervision of a qualified accountant, who is their PES. A PES means a qualified accountant who has worked closely with the trainee and who knows the trainee's work. It is the trainees' responsibility to ensure that the PES is qualified to hold such a position.
32. Trainees must enter their PES's details using the MyExperience online recording tool which generates an invitation to their nominated supervisor to act as their supervisor. If the supervisor accepts that invitation, the supervisor is required to record their details using the same recording tool.
33. An accountant is recognised by ACCA as a qualified accountant if they are a qualified accountant recognised by law in the trainee's country and/or a member of an IFAC body. Once a trainee believes they have completed a PO, they are required to provide a statement in their PER training record describing the experience they have gained in order to meet the objective. Given this is a description of their own experience, the statement must be unique to them.
34. Through the online tool, the trainee then requests that their PES approves that PO.
35. In addition to approval of their POs, the trainee must ensure their employment where they have gained relevant practical experience has been confirmed by the trainee's line manager who is usually also the trainee's PES. This means the same person can, and often does, approve both the trainee's time and achievement of POs. The PES must have worked closely with the trainee and must know the trainee's work.
36. If the trainee's line manager is not qualified, the trainee can nominate a PES who is external to the firm to supervise their work and approve their POs. This

external PES must have some connection with the trainee's firm, for example as an external accountant or auditor.

37. ACCA's PER guide states:

'If ... your organisation does not employ a professionally qualified accountant who can sign-off your performance objectives then you could ask an external accountant or auditor who knows your work, to be your practical experience supervisor and work with your line manager to sign off your objectives.'

38. Once all nine POs have been approved by the trainee's PES (whether internal or external) and their minimum 36 months of practical experience has been signed off, the trainee is eligible to apply for membership. This is assuming they have also passed all their ACCA exams and successfully completed ACCA's Ethics module.

39. 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.

40. 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.

41. 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.'

42. 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.

43. A trainee's personal statement for each PO must be their own personal statement that is unique to them and their own experience. Trainees must not, therefore, use a precedent or template or another trainee's personal statement, which would undermine the PER element of the ACCA qualification. The 2019 published guide concludes:

"Your situation and experience are unique to you, so we do not expect to see duplicated wording, whether from statement to statement, or from other trainees. If such duplication occurs, then it may be referred to ACCA's Disciplinary Committee."

44. ACCA's PER guides are, and were at the material time, available online in China. Although the Guides are printed in English, all Chinese trainees will have taken their exams in English. The Committee found, on the balance of probabilities, that if the trainees have taken the exam in English, it must follow that they must have a reasonable command of the English language.

45. Trainees must enter their PES's details using the MyExperience online recording tool which generates an invitation to their nominated supervisor to act as their supervisor. If the supervisor accepts that invitation, the supervisor is required to record their details using the same recording tool.

46. All PESs have to be registered with ACCA and, as part of that registration process, have to provide evidence that they are a qualified accountant.
47. Information from one of ACCA's China offices about the support given to ACCA trainees in China is as follows.
48. 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.
49. The Committee had noted a list of webinars (translated using Google translate) relating to ACCA's membership application process dated from 14 December 2016 to 27 August 2022. There is 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...'
50. These are live webinars and therefore trainees are able to ask ACCA China staff questions.
51. The webinar details refer to encouraging trainees to join the ACCA WeChat group of their regional service group and provides details how to join. All the webinars listed include the same details about these WeChat groups. 'WeChat' is a social media app available globally but used extensively in China. In these WeChat groups, ACCA trainees can ask ACCA China staff questions including about the PER process.
52. In addition to the WeChat groups, ACCA China uploads to its WeChat platform articles relevant to the ACCA membership process, to include one entitled '*How to become an ACCA Member Series 1/ Practical Experience Requirement (PER) Quick Guide*', dated 15 January 2020. The article refers to a mentor, which is the same as a supervisor. Under the heading '*Find a mentor*' the article

states in particular: *'Your experience must be under the supervision of a mentor to count towards PER. You must find a mentor with real work experience to monitor and confirm your work hours and performance goals...'*

53. Under the heading *'Determine performance goals'* the article states in particular:

"You have to choose which performance goals to accomplish, here are some points to keep in mind:

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

54. The Committee was satisfied, therefore, that there was significant information available to Miss Jiang to enable her to understand fully the process relating to ACCA's PER and the training that was involved.

The ACCA's investigation

55. During 2023 it came to the attention of ACCA's Professional Development Team that the PESs registered to 91 ACCA trainees, shared one of three email addresses despite the names of such supervisors being different. The Committee found that it was improbable that a PES would share an email address with any other supervisor or person.
56. During the period the PESs (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. However, despite these supervisors providing different membership numbers when registering, the vast majority uploaded the same registration card with, therefore, the same membership number. 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 is pixelated and therefore unidentifiable as is the photo.
58. 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 using one of the three email addresses is recorded as approving a trainee's PER training record was August 2021 with the latest date being March 2023.
59. Consequently, all 91 trainees were referred to ACCA's Investigations Team. Miss Jiang was one of the trainees in this cohort.

The Practical Experience Requirement (PER) training record for Miss Jiang

60. Based on the documentation contained within the bundle, which included Miss Jiang's PER training record, the Committee found that she claimed to have been employed by a single firm, namely Company A, and that she commenced her employment on 1 July 2018 as Senior Associate. No end date had been recorded which suggested Miss Jiang remained employed at least up to the date her time/experience was approved on 22 October 2021.
61. In her PER training record, in red text, it recorded that 39 months of relevant practical experience had been claimed, which related to the period of employment from 1 July 2018 to 22 October 2021. This was therefore in excess of the minimum requirement of 36 months.
62. In Miss Jiang's PER, there was reference to a period of 69 months but this corresponded with the period the training commenced on 1 July 2018 to the date the PER record was downloaded by ACCA staff on 16 April 2024. The Committee therefore disregarded this period for the purposes of the period of relevant practical experience. When considering the relevant period of training, the Committee relied on the period of 39 months as particularised above.
63. The Supervisor details for Miss Jiang record that Person V registered twice. The first occasion Person V registered as Miss Jiang's PES was on 29 July 2021. She was described as Miss Jiang's 'Non IFAC qualified line manager' with what appears to have been a personal email address, and was issued with an ACCA ID number ending in ...771. The second occasion Person V registered was on 21 October 2021 as Miss Jiang's 'IFAC qualified line manager' with one of the three common email addresses and was issued with an ACCA ID number ending in258.
64. As Miss Jiang's 'IFAC qualified line manager', Person V was authorised to approve both Miss Jiang's time/ experience and all her POs, but as her 'non IFAC line manager', Person V was only authorised to approve Miss Jiang's time/ experience.

65. The PER training record for Miss Jiang recorded that it was Person V with ACCA ID ending258 who registered as Miss Jiang's IFAC qualified line manager with one of the three common email addresses who approved Miss Jiang's time / experience and all her POs.
66. In that regard, Miss Jiang requested that Person V with ACCA ID ending258 approve her time/ experience of 39 months on 22 October 2021 and Person V with the same ACCA ID did so on the same day.
67. On the same date, Miss Jiang requested that Person V with ACCA ID number ending258 approve all her nine POs and Person V with the same ACCA ID did so on the same day.
68. This meant that Person V who registered as Miss Jiang's 'non IFAC line manager' with ACCA ID number ending771, and using what appeared to have been a personal email address, did not complete any element of Miss Jiang's PER training record.

Analysis of Miss Jiang's POs as contained in her PER training record with other ACCA trainees

69. The Committee found that, in order to comply with the PER, all of a trainee's PO statements should be unique to them and must not be copied from other trainees or from templates as this undermines the PER element of the ACCA qualification. This was also made clear in the Guidance published by ACCA, and which was available to Miss Jiang.
70. The Committee had considered the careful analysis carried out by ACCA to determine if the PO statements of one or more trainee were identical or significantly similar to the PO statements submitted by Miss Jiang.
71. The Committee was satisfied that, where PO statements of Miss Jiang were the same or significantly similar to the POs of other trainees, it was a reasonable inference that Miss Jiang had not met the objective in the way

claimed or possibly at all. There was no basis on which, if the PO statements were the same or significantly similar, more than one trainee would, first, have had exactly the same training experience and, secondly, they would then use effectively the exact same, or almost identical, terminology and wording to describe that work experience.

72. 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.

73. In relation to Miss Jiang, the analysis revealed, and the Committee found, that:

- Four of her nine PO statements were first in time.
- Five of her PO statements were not first in time but were identical or significantly similar to the POs contained in the PERs of a number of other ACCA trainees who were members of the cohort of 91 trainees.

74. The following statements submitted by Miss Jiang were not first in time but were the same, or effectively the same, as the trainees below:

PO1 – Trainees A, B, C, D;

PO2 - Trainees A, E, F;

PO5 – Trainees F, G, H;

PO6 – Trainees F, G, H;

PO18 – Trainee F.

75. The Committee noted that the wording itself was almost identical.

76. The following is an example of this approach.

PO2

77. The Committee found that the words used by Miss Jiang in her "Stakeholder relationship management" PO statement ("PO2"), and which was submitted on 22 October 2021 and purportedly approved on the same day, were identical, or practically identical, to the words used by those trainees listed above for the same PO.

[REDACTED]

78. The statement below is that of Trainee A for PO2, submitted on 28 August 2021 and approved on the same day:

[REDACTED]

79. The Committee found that the similarities in the description of the work experience described by Miss Jiang and the other trainees meant that it was not credible that trainees would have undergone exactly the same work experience and then expressed it in effectively identical terms. The Committee was satisfied that the wording was taken from some sort of template and that it represented a pattern of behaviour, repeated in respect of all five of Miss Jiang's POs which were particularised in this allegation.

80. The Committee was satisfied that this was a clear abuse of the process of validation and no weight could be placed on the description of the experience gained as described in the statements.

81. The Committee had found that Miss Jiang had deliberately submitted PO statements which were identical, or practically identical, to the PO statements of other trainees, when Miss Jiang knew they did not accurately reflect the work that she had undertaken.

82. No evidence had been provided to support the description of the work allegedly carried out by Miss Jiang to satisfy POs 1, 2, 5, 6, and 18 when working at Company A. The Committee found, on the balance of probabilities, that it was

not true that she had achieved the POs in the manner, or based on the description of the work, alleged.

83. On this basis, the Committee found the facts of allegation proved.

Allegations 2(a)

84. The Committee relied upon its findings of fact under allegation 1 above.
85. In reaching its decision on whether Miss Jiang had acted dishonestly, it had relied on the test for dishonesty as prescribed by the Supreme Court in the case of *Ivey v Genting Casinos t/a Crockfords* [2017] UKSC 67.
86. The Committee had found that Miss Jiang had failed to write the statements in support of POs 1, 2, 5, 6, and 18 in her own words. She had simply adopted words used by others and therefore there was no guarantee that the description would match in any way her practical experience. At the time that she submitted those PO statements for approval and at the time she relied on them when submitting her application for membership in or about 1 November 2021, the Committee was satisfied that she knew that she had not achieved the performance objectives in respect of POs 1, 2, 5, 6, and 18 in the manner described in the statements she had submitted.
87. The Committee was satisfied that, by the standards of ordinary decent people, such conduct would be considered to be dishonest.
88. Consequently, the Committee found allegations 2(a) proved.

Allegation 2(b)

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

Allegations 3

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

Allegation 4

91. On 8 March 2024, following referral of this matter to ACCA's Investigations Team, a member of that team sent an encrypted email to Miss Jiang attached to which was a letter which clearly set out the complaint and requested that Miss Jiang respond to a number of questions by 22 March 2024.
92. The letter also referred to Complaints and Disciplinary Regulation 3(1) informing Miss Jiang of her obligation to cooperate with the investigation by responding to the questions by the deadline.
93. This email was sent encrypted with a password which is recorded in the email.
94. This email was sent to the email address Miss Jiang had registered with ACCA and which was the email address on the register on the day the email was sent.
95. Shortly after this encrypted email was sent, an unencrypted Outlook email was sent to Miss Jiang on the same day asking her to check if she had received the encrypted email and, if not, to let ACCA know. A delivery receipt was also requested and received.
96. Miss Jiang failed to respond to either email.
97. On 25 March 2024, ACCA sent another encrypted email to Miss Jiang and attached the letter sent on 8 March 2024. Miss Jiang was again reminded of her duty to cooperate and was given until 8 April 2024 to respond.
98. As on the first occasion, shortly after this encrypted email was sent, an unencrypted Outlook email was sent to Miss Jiang on the same day asking her to check if she had received the encrypted email and if not to let ACCA know.

99. In relation to this first reminder, an extract taken from ACCA's records on the day the above emails were sent records that the email address used for these emails was the email address on ACCA's system on that day.
100. Miss Jiang failed to respond.
101. On 9 April 2024, ACCA sent a further encrypted email to Miss Jiang, again attaching the letter sent with the original email of 8 March 2024, and again reminding her of her duty to cooperate. She was warned that, if she did not respond by 22 April 2024, her failure to cooperate may form a separate allegation against her.
102. Once again, shortly after this encrypted email was sent, an unencrypted Outlook email was sent to Miss Jiang on the same day asking her to check if she had received the encrypted email and, if not, to let ACCA know. In relation to this second reminder, an extract taken from ACCA's records on the day the above emails were sent again records that the email address used for these emails was the email address on ACCA's system on that day.
103. Miss Jiang failed to respond.
104. The Committee was satisfied that the correspondence from ACCA to Miss Jiang was sent to her correct email address.
105. On 10 April 2024, ACCA attempted to call Miss Jiang on the number she had provided on ACCA's register and also a second number Miss Jiang had provided but there was no reply.
106. The Committee noted that, via Microsoft Teams, attempts had been made to call many of the trainees who were being investigated but the telephone numbers have not been recognised. On 13 March 2024, shortly after the initial email was sent to all trainees, ACCA's China office sent a mobile message to each trainee who had a recognisable mobile number recorded on ACCA's

register. The extracts from ACCA's database for Miss Jiang included a telephone number. The message sent by ACCA's China office using this mobile number read as follows:

"IMPORTANT: ACCA sent you a password protected email to your registered email address on 8 March 2024 requiring a response. If you have not received this email or you have but cannot open the email, please immediately email ACCA at complaintassessment@accaglobal.com with your full name, ACCA ID and date of birth"

107. ACCA's China office had provided a spreadsheet recording when this message was sent and whether or not all the messages were successfully delivered.
108. ACCA's China office had confirmed, and the Committee found, that the message was sent on 13 March 2024 and was successfully delivered to Miss Jiang's mobile number that day.
109. Miss Jiang failed to respond to ACCA's emails of 8 March 2024, 25 March 2024 and 9 April 2024. On this basis, the Committee found that she had failed to cooperate with ACCA's Investigating Officer. Consequently, the Committee found allegations 4(a), (b) and (c) proved.

Allegation 5(a)

110. Taking account of its findings, that Miss Jiang had acted dishonestly, the Committee was satisfied that she was guilty of misconduct. Such conduct fell far below the standards expected of an accountant and member of ACCA and could properly be described as deplorable. In the Committee's judgement, it brought discredit to Miss Jiang, the Association and the accountancy profession.
111. In respect of allegation 4, the Committee had found that, despite ACCA providing a number of reminders of her obligation to cooperate and warnings

of potential consequences of her failure to do so, Miss Jiang had failed to cooperate with ACCA and to respond to correspondence.

112. The Committee had taken into consideration that the email of 8 March 2024 contained a substantial amount of information and a significant number of detailed questions which Miss Jiang was required to answer. The emails of 25 March 2024 and 9 April 2024 were designed to encourage Miss Jiang to provide the information requested in the first email to enable ACCA to continue with its investigation.
113. The need for members to engage and cooperate with their regulator was fundamental. A failure by members to do so meant that ACCA's ability to regulate its members in order to: ensure proper standards of conduct; to protect the public, and maintain its reputation, was seriously compromised.
114. The Committee found that the failure of Miss Jiang to cooperate with her regulator also amounted to misconduct in that such failure brought discredit to herself, ACCA and the accountancy profession.
115. The Committee found allegation 5(a) proved.

Allegation 5(b)

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

SANCTION AND REASONS

117. The Committee considered what sanction, if any, to impose taking into account all it had read in the bundle of documents, ACCA's Guidance for Disciplinary Sanctions, and the principle of proportionality. It had listened to submissions from Mr Jowett, and to legal advice from the Legal Adviser, which it accepted.

118. 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.
119. 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.
120. The Committee considered whether any mitigating or aggravating factors featured in this case.
121. The Committee accepted that there were no previous findings against Miss Jiang. There was no evidence of any other mitigating factors in this case. The Committee had not heard from Miss Jiang, nor had it received any references or testimonials.
122. As for aggravating features, on the basis of the Committee's findings, it had been established that Miss Jiang's behaviour had been dishonest and the steps Miss Jiang had taken involved a level of sophistication, planning and probable collusion with others, particularly in relation to the submission of a number of false PO statements. Her actions were designed to deceive her regulator.
123. The Committee noted that, in failing to engage with the process, Miss Jiang had shown neither insight nor remorse. The Committee was concerned that Miss Jiang's dishonest conduct was to enable her to derive a personal benefit.
124. There was also a risk that Miss Jiang would have gained qualification as an accountant without the necessary competence or experience. In this way, she could have caused harm or had an adverse impact on members of the public.
125. When ACCA then corresponded with her in the course of its investigation, Miss Jiang failed over a period of time to cooperate with her regulator by failing to respond to correspondence regarding a very serious set of allegations.

126. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
127. 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.
128. Miss Jiang had been found to have acted dishonestly in her conduct. The Committee was also concerned that, based on its findings, the objective of her dishonest conduct was to gain an unfair advantage over those who had approached their practical training in an honest way. Due to the lack of legitimate evidence regarding her training, she had become a member when she may not have been competent to hold such a position. Therefore, this was conduct on Miss Jiang's part which had led to her achieving a level of success to which she was not entitled, and which was not merited. In this way, as stated, she presented a risk to the reputation of ACCA and the accountancy profession. It meant that she also presented a risk to the public.
129. In the Committee's judgement, Miss Jiang's overall conduct was fundamentally incompatible with being a member of ACCA and risked undermining the integrity of ACCA membership. The Committee adopted the Guidance which stated that the reputation of ACCA and the accountancy profession was built upon the public being able to rely on a member to do the right thing in difficult circumstances. It noted this was a cornerstone of the public value which an accountant brings.
130. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to exclude Miss Jiang as a member of ACCA but could find none.
131. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Miss Jiang shall be excluded from membership of ACCA.

COSTS AND REASONS

132. The Committee had been provided with a costs schedule (pages 1 and 2). It had taken account of the document entitled Guidance for Costs Orders 2023.
133. The Committee concluded that ACCA was entitled to be awarded costs against Miss Jiang, all allegations, including dishonesty, having been found proved. The amount of costs for which ACCA applied was £6,291.50. Taking account of the nature of the case, the Committee did not consider that the costs incurred were unreasonable.
134. Miss Jiang had failed to provide the Committee with details of her means. Miss Jiang had chosen not to engage with the proceedings and had failed to respond either substantively or at all to any previous correspondence. 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 she should provide details of her means if she wished to suggest that she was not in a position to pay all or any of the costs claimed.
135. The Committee also noted that, when it emailed Miss Jiang on 21 August 2024, ACCA attached a statement of financial means for Miss Jiang to complete and return. Following the phone conversation on 13 September 2024, ACCA sent on the same day a further email to Miss Jiang, once again attaching a statement of financial means for her to complete and return.
136. Despite being given these opportunities to do so, Miss Jiang had failed to provide the Committee with details of her financial circumstances.
137. In the absence of such information, the Committee approached the matter on the basis that Miss Jiang was in a position to pay any amount of costs it was prepared to award.
138. The Committee noted that the amount of estimated time claimed in respect of today's hearing was greater than the time the hearing had actually taken. It had

therefore reduced the amount being claimed in respect of the Case Presenter and Hearings Officer by two hours and three hours respectively.

139. In all the circumstances, the Committee exercised its discretion when determining the amount Miss Jiang should be expected to pay. Taking account of what had been said by Mr Jowett, the Committee considered that it was reasonable and proportionate to award ACCA costs in the reduced amount of £5,691.

EFFECTIVE DATE OF ORDER

140. Taking into account all the circumstances, and on the application of Mr Jowett, the Committee decided that it was necessary, and in the interests of the public, for this order to take immediate effect.

141. In reaching its decision, the Committee took account of the fact that Miss Jiang had obtained her ACCA membership by dishonest means. In failing to engage with ACCA and this hearing, the Committee had no way of knowing if Miss Jiang is continuing to hold herself out as a member of ACCA.

142. Therefore, as stated, the Committee concluded that it was in the interests of the public for the order to take immediate effect.

Mr Andrew Gell
Chair
07 January 2025