

## HEARING

**DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF  
CHARTERED CERTIFIED ACCOUNTANTS****REASONS FOR DECISION**

<b>In the matter of:</b>	<b>Miss Lei Tang</b>
<b>Heard on:</b>	<b>Thursday, 09 January 2025</b>
<b>Location:</b>	<b>Remotely via Microsoft Teams</b>
<b>Committee:</b>	<b>Mr Martin Winter (Chair) Mr Trevor Faulkner (Accountant) Ms Alison Sansome (Lay)</b>
<b>Legal Advisor:</b>	<b>Ms Melissa Coutino</b>
<b>Persons present and capacity:</b>	<b>Mr Ben Jowett (Case Presenter) Miss Sofia Tumburi (Hearings Officer)</b>
<b>Summary:</b>	<b>Allegations 1, 2(a), 4(a), (b), &amp; (c), &amp; 5(a) were found proved</b>
<b>Sanction:</b>	<b>Exclusion from membership of ACCA with immediate effect</b>
<b>Costs:</b>	<b>£5,905.50</b>

**PRELIMINARY APPLICATIONS**

ACCA



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## **SERVICE OF PAPERS**

1. The Committee had considered the following documents: a Report and Evidence Bundle; an Additional Bundle; a Separate Bundle of Performance Objectives relating to the complaint against Miss Tang; 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 Miss Tang. It had noted multiple 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 Tang'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 Tang had access also contained the necessary information in accordance with CDR10.
5. Consequently, the Committee decided that Miss Tang had been properly served with Notice of the proceedings.

## **PROCEEDING IN ABSENCE**

6. Miss Tang failed to respond to any of the material correspondence in connection with this case.
7. On 10 December 2024 Miss Tang was emailed a Notice of Hearing, confirming the date and time of the hearing and indicating how it would be held virtually. She was provided with information about attendance, engagement, adjournment and asked to respond and provide any relevant information by 19 December 2024. She did not. The email address was the registered email held

for Miss Tang 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 delivery message confirming delivery has been produced. On 17 December 2024 a further email and Miss Tang's mobile were used to alert her to the need to engage.

8. ACCA sent multiple emails to Miss Tang and messages to her mobile number, also trying to telephone her; it used the details that were registered with ACCA for Miss Tang. ACCA confirmed their attempt to contact her by telephone, and again reminding her of the hearing on 24 December 2024 twice, and of her ability to join by telephone or video. Miss Tang was also asked to confirm whether, if she did not attend, she was content for the hearing to proceed in her absence. These calls were not fruitful.
9. On 02 January 2025, ACCA tried twice more to call Miss Tang on the mobile number registered with ACCA. However, again, there was no answer nor was there the facility to leave a message.
10. Again, on 02 January 2025, ACCA sent another email to Miss Tang, reminding her of the hearing date. Miss Tang was asked again if she intended to attend or, if not, whether she was content for the hearing to proceed in her absence. Miss Tang was also asked whether, if she attended, she would need the assistance of an interpreter, to be provided at ACCA's expense. There was no response.
11. Finally, on 08 January 2025, ACCA sent an email to Miss Tang reminding her of the hearing today and providing a link enabling her to join the hearing via Microsoft Teams. Telephone contact was also attempted but the call was not answered. There was an automated message stating: 'the subscriber you have dialled is busy now.'
12. The Committee considered that ACCA had done everything reasonably possible to enable Miss Tang 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.

13. The Committee also took account of Miss Tang's failure to respond to correspondence in March and April 2024 as particularised in Allegation 4 below.
14. The Committee concluded, on the balance of probabilities, that Miss Tang was aware of today's hearing, which she could have joined by telephone or video link but had voluntarily absented herself. While the Committee did consider that there might be detriment to Miss Tang in not engaging, it was of the opinion that she had been provided with the opportunity to engage and failed to take advantage of it.
15. 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.
16. Finally, the Committee considered that it was able to reach proper findings of fact on the written evidence presented to it by ACCA.
17. The Committee ordered that the hearing should proceed in the absence of Miss Tang.

## **ALLEGATIONS**

Lei Tang ('Miss Tang'), at all material times an ACCA trainee,

1. Whether by herself or through a third party, applied for membership to ACCA on or about 24 April 2022 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 3: Strategy and innovation
  - Performance Objective 4: Governance, risk and control
  - Performance Objective 5: Leadership and management
  - Performance Objective 7: Prepare external financial reports
  - Performance Objective 8: Analyse and interpret financial reports

- Performance Objective 14: Monitor performance
  - Performance Objective 18: Prepare for and plan the audit and assurance process
2. Miss Tang's conduct in respect of the matters described in Allegation 1 above was:
    - a) Dishonest in that Miss Tang knew she had not achieved all or any of the performance objectives referred to in Allegation 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 Tang 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) 28 March 2024
    - b) 16 April 2024
    - c) 01 May 2024
  5. By reason of her conduct, Miss Tang 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**

18. As stated above, and in reaching its decisions with regard to the allegations, the Committee had considered the following documents: a Report and Evidence Bundle; an Additional Bundle; a Separate Bundle of Performance Objectives relating to the complaint against Miss Tang, and a Service Bundle. The Committee had listened carefully to the submissions made by Mr Jowett and also considered legal advice, which it had accepted.

### **ALLEGATION 1**

19. On 15 July 2019, Miss Tang was admitted as an affiliate.
20. On 28 April 2022, Miss Tang was admitted as a member.
21. Allegation 1 concerns the conduct on the part of Miss Tang in relation to the completion of her practical experience training which is a prerequisite to applying for full membership of ACCA.
22. In reaching its findings of fact in respect of Allegation 1, the Committee had considered carefully, and accepted, the evidence of the following witnesses:
- (i) Ms Karen Watson, a Senior Administrator in ACCA's Member Support Team as contained in a statement, and
  - (ii) Ms Linda Calder, Manager of ACCA's Professional Development Team, as contained in a statement.
  - (iii) Miss Tang's completed Practical Experience Requirement ("PER") training record which was completed on or about 12 April 2022.
  - (iv) Miss Tang's Supervisor details which record Person A, as her 'IFAC qualified line manager' and therefore her practical experience supervisor
  - (v) Miss Tang's PER training record which record Person A as having approved her experience across 79 months;

- (vi) Miss Tang's training record which record Person A as having approved all of Miss Tang's Personal Objectives ("POs");
  - (vii) That all nine of Miss Tang's PO statements are the same as many other trainees, suggesting at the very least, she had not achieved the objectives in the way claimed, or possibly at all.
23. None of the above evidence had been challenged by Miss Tang.
24. 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 Tang would have been required to follow, as detailed by Miss 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 being the term used to describe Miss Tang's status in the allegations, the report and the supporting evidence bundle.
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 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.
32. 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.
33. 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.
34. Once all nine POs have been approved by the trainee's practical experience supervisor (whether internal or external) and their minimum 36 months of practical experience has been approved, the trainee is eligible to apply for membership, assuming they have also passed all their ACCA exams and successfully completed ACCA's Ethics module.
35. 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.
36. 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.

37. 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 4. 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.'*

38. 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.

39. 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.'*

40. 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.
41. 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.
42. 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 Linda 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.'*
43. 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.
44. All practical experience supervisors have to be registered with ACCA.
45. Information has been obtained from one of ACCA's offices in China about the support given to ACCA trainees in China, as follows:
- 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.

- 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...'*

46. These are live webinars and therefore trainees can ask ACCA staff based in China any questions they may have.
47. 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.
48. 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...'*

49. 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....'*
50. The Committee was satisfied, therefore, that there was significant information available to Miss Tang to enable her to understand fully the process relating to ACCA's PER and the training that was involved.

#### **ACCA'S INVESTIGATION**

51. During 2023 it came to the attention of ACCA's Professional Development Team that the practical experience supervisors registered to 91 ACCA trainees, shared one of three email addresses despite the names of such supervisors being different. It would not be expected for a supervisor to share an email address with any other supervisor or person.
52. 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.
  - 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.
53. 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.

54. Although not compulsory at the time, most of these supervisors also went on to upload what they claimed was their CICPA membership registration card.
55. However, despite these supervisors providing different membership numbers when registering, the vast majority uploaded the same registration card with membership number ending in 0276. 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.
56. Consequently, all 91 trainees were referred to ACCA's Investigations Team. Miss Tang is one such trainee.

#### **THE PRACTICAL EXPERIENCE REQUIREMENT (PER) TRAINING RECORD FOR MISS TANG**

57. The Committee had considered a copy of the PER training record for Miss Tang which recorded that she was employed by Company A.
58. In particular, it recorded the following:
  - Miss Tang was employed from 15 September 2015 to 10 April 2022 in the role of 'Investment Manager'.
  - 79 months of relevant practical experience has been claimed, which relates to the period of employment referred to in the paragraph immediately above. This is therefore in excess of the minimum requirement of 36 months.
  - The Supervisor details for Miss Tang record that Person A registered on 12 April 2022 as her 'IFAC qualified line manager'.

- The Supervisor details also record that Person A registered with one of the three common email addresses shared amongst this cohort of 91 cases.
- As Miss Tang's IFAC qualified line manager, Person A was authorised to approve both Miss Tang's time/ experience and all her POs and did so, as recorded in Miss Tang's PER. In that regard, Miss Tang requested that Person A approve her time/ experience of 79 months on 12 April 2022 and Person A did so on the same day. On 12 April 2022 again, Miss Tang requested that Person A approve all her nine POs and Person A did so on the same day.

## **THE COMMITTEE'S DECISION IN RESPECT OF ALLEGATION 1**

### **ANALYSIS, AND COMPARISON, OF MISS TANG'S POS AS CONTAINED IN HER PER TRAINING RECORD WITH OTHER ACCA TRAINEES WHO FORMED PART OF ACCA'S INVESTIGATION**

59. 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 would undermine the PER element of the ACCA qualification.
60. 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, with only changes that reflected Miss Tang's title.
61. The Committee was satisfied that, where PO statements of Miss Tang were the same or significantly similar to the POs of any other trainees, it was a reasonable inference that Miss Tang 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.

62. 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.

63. 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.

64. In relation to Miss Tang, the analysis revealed, and the Committee found:

- None of her POs were first in time.
- All nine of her PO statements were identical or significantly similar to the POs contained in the PERs of other ACCA trainees from this cohort.

65. The following statements submitted by Miss Tang were the same, or effectively the same, as four trainees identified as: Trainee B, C, D and F.

PO1 – 5 shared the same details as: Trainee B, C, D and F.

PO7 shared the same details as: Trainees A, B, C, D and F.

PO8 shared the same details as: Trainee B, C, D and F.

PO14 shared the same details as: Trainee B, C, D, E and F.

PO18 shared the same details as: Trainee B, C, D and F.

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

67. The Committee noted that Miss Tang had chosen PO18 which is an audit objective, when the role she had was not an audit one.
68. The Committee found that the similarities in the description of the work experience described by Miss Tang 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 nine of Miss Tang's POs which were particularised in this allegation.
69. 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.
70. The Committee found that Miss Tang had deliberately submitted PO statements which she knew were not her 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. Miss Tang knew they did not accurately reflect the work that she had undertaken.
71. No evidence had been provided by Miss Tang during the investigation to support the description of the work allegedly carried out by Miss Tang to satisfy POs 1, 2, 3, 4, 5, 7, 8, 14 and 18.
72. The Committee found, on the balance of probabilities, that, on the basis and in the manner outlined above, Miss Tang had applied for membership to ACCA on or about 24 April 2022 and, in doing so, claimed in her ACCA Practical Experience training record that she had achieved nine Performance Objectives, namely POs 1, 2, 3, 4, 5, 7, 8, 14 and 18.
73. On this basis, the Committee found the facts of Allegation 1 proved.

#### **ALLEGATION 2(A)**

76. The Committee relied upon its findings of fact under Allegation 1 above.



77. 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.
78. The Committee had found that Miss Tang had failed to write the statements in support of POs 1, 2, 3, 4, 5, 7, 8, 14 and 18 in her own words. It had been provided with no explanation for why Miss Tang had the need not to use her own words to describe her own experience if this was genuine. She had knowingly adopted words used by others and in the absence of any explanation, the Committee was satisfied that she knew she had not achieved all or any of the POs in the manner claimed, nor that the descriptions she had provided would match in any way with her actual practical experience. The Committee particularly noted that PO18 concerns audit, which is an odd choice for Miss Tang, as she did not have an audit role. Further, no evidence has been provided by Miss Tang as to the planning of how her experience should be undertaken, but only evidence that it had been signed off. Given the burden and standard of proof, the Committee concluded that she therefore knew that she had not achieved the performance objectives in respect of POs 1, 2, 3, 4, 5, 7, 8, 14 and 18 in the manner described in the statements she had submitted.
79. The Committee was satisfied that, by the standards of ordinary decent people, such conduct would be considered to be dishonest.
80. Consequently, the Committee found Allegation 2(a) proved.

### **ALLEGATION 2(B)**

81. 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 3**

82. 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**

83. On 28 March 2024, following referral of this matter to ACCA's Investigations Team, a member of that team sent an encrypted email to Miss Tang attached to which was a letter which clearly set out the complaint and requested that Miss Tang respond to a number of questions by 11 April 2024. Miss Tang was sent an email containing a password enabling her to gain access to the letter and other attachments.
84. The letter also referred to Complaints and Disciplinary Regulation 3(1) informing Miss Tang of her obligation to cooperate with the investigation by responding to the questions by the deadline.
85. This email was sent to the email address Miss Tang had registered with ACCA and which was the email address on the register on the day the email was sent.
86. On the same day, an unencrypted email was sent to Miss Tang asking her to check if she had received an encrypted email from ACCA and, if not, to let ACCA know. The Committee noted that ACCA, based on evidence from its case management system iCasework, had found that the unencrypted email of 28 March 2024 had been delivered successfully. The Committee found, on the balance of probabilities, that the email had been received by Miss Tang.
87. Miss Tang failed to respond to either the encrypted or unencrypted emails.
88. The encrypted email of 28 March 2024, as well as the emails itemised below, were sent through ACCA's Case management system. On this system, ACCA stated, and the Committee found, that a 'clasped hand' icon appears next to an email if that email has been opened. The date and time the email was opened is revealed by hovering the mouse cursor over the icon. Having considered a screenshot taken of the case management system relating to the encrypted email of 28 March 2024, the Committee found, on the balance of probabilities, that the email of 28 March 2024 had been opened. The Committee also found, on the balance of probabilities, that the email had been opened by Miss Tang.
89. On 16 April 2024, ACCA's China office sent a mobile message to each trainee who had a recognisable mobile number recorded in ACCA's records. The

extracts from ACCA's database for Miss Tang referred to above include 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 on 28 March 2024 requiring a response. If you have not received this email or you have but cannot open any of them, please immediately email ACCA at [complaintassessment@accaglobal.com](mailto:complaintassessment@accaglobal.com) with your full name, ACCA ID and date of birth."*

90. ACCA's China office had provided a spreadsheet recording when this message was sent and whether or not it was successfully delivered.
91. ACCA's China office had confirmed, and the Committee found, that the message was sent on 16 April 2024 and was successfully delivered to Miss Tang's mobile number that day.
92. Miss Tang failed to respond.
93. On 01 May 2024, ACCA sent another encrypted email to Miss Tang and attached the letter sent on 16 April 2024. Miss Tang was again reminded of her duty to cooperate and was given until 15 May 2024 to respond. 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. It was also delivered successfully. As before, an unencrypted email was also sent on the same day, notifying Miss Tang of the fact that the encrypted email had been sent.
94. Miss Tang failed to respond.
95. Multiple attempts by ACCA sending encrypted and non-encrypted email to Miss Tang, reminding her of her duty to cooperate. She was warned that, if she did not respond, her failure to cooperate may form a separate allegation against her.
96. The Committee was satisfied that the correspondence from ACCA to Miss Tang was sent to her correct email address.

97. Miss Tang failed to respond to ACCA's emails. All three emails had been delivered successfully and the Committee had found from the evidence provided that at least one of the emails to Miss Tang had been opened.
98. 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)**

100. Taking account of its findings, that Miss Tang 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 Tang, the Association and the accountancy profession.
101. 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 Tang had failed to cooperate with ACCA and to respond to correspondence.
102. The Committee had taken into consideration that the email of 28 March 2024 contained a substantial amount of information and a significant number of detailed questions which Miss Tang was required to answer. The emails of 16 April 2024 and 01 May 2024 were designed to encourage Miss Tang to provide the information requested in the first email to enable ACCA to continue with its investigation.
103. 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.
104. The Committee found that the failure of Miss Tang to cooperate with her regulator also amounted to misconduct in that such failure brought discredit to herself, ACCA and the accountancy profession.

105. The Committee found Allegation 5(a) proved.

### **ALLEGATION 5(B)**

106. 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**

107. 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.

108. 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.

109. 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.

110. The Committee considered whether any mitigating or aggravating factors featured in this case.

111. The Committee accepted that there were no previous findings against Miss Tang. There was no evidence of any other mitigating factors in this case, personal or otherwise. The Committee had not heard from Miss Tang nor had it received any references or testimonials.

112. As for aggravating features, on the basis of the Committee's findings, it had been established that Miss Tang's behaviour had been dishonest and the steps Miss Tang 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. The

Committee also considered that this deception had continued from the date that Miss Tang had become a member in April 2022.

113. The Committee noted that, in failing to engage with the process, Miss Tang had shown neither insight nor remorse. Further, the Committee noted that Miss Tang's dishonest conduct was to enable her to derive a personal financial benefit.
114. When ACCA then corresponded with her in the course of its investigation, Miss Tang failed over a period of time to cooperate with her regulator by failing to respond to correspondence regarding a very serious set of allegations.
115. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
116. 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 Miss Tang would have gained qualification as an accountant without the necessary competence or experience.
117. Miss Tang 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 Tang'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 continuing risk to the accountancy profession and the public.
118. In the Committee's judgement, Miss Tang'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.

119. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to exclude Miss Tang as a member of ACCA but could find none.
120. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Miss Tang shall be excluded from membership of ACCA.

### **COSTS AND REASONS**

121. The Committee had been provided with a Simple Costs Schedule (page 1) and a Detailed Costs Schedule (pages 1 and 2). It had taken account of the document entitled Guidance for Costs Orders 2023.
122. The Committee concluded that ACCA was entitled to be awarded costs against Miss Tang, all allegations, including dishonesty, having been found proved. The amount of costs for which ACCA originally applied was £6,425.50. At the hearing, Mr Jowett 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. He 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 two hours 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.
123. Miss Tang had failed to provide the Committee with details of her means. Miss Tang had chosen not to engage with the proceedings and had failed to respond substantively 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. In the absence of such information, the Committee approached

the matter on the basis that Miss Tang was in a position to pay any amount of costs it was prepared to award.

124. In all the circumstances, the Committee exercised its discretion when determining the amount Miss Tang should be expected to pay. Taking account of what had been said by Mr Jowett, 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 £5,905.50

#### **EFFECTIVE DATE OF ORDER**

125. 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.
126. In reaching its decision, the Committee took account of the fact that Miss Tang had obtained her 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 Miss Tang is continuing to hold herself out as a member of ACCA.
127. Therefore, as stated, the Committee concluded that it was in the interests of the public for the order to take immediate effect.

**Mr Martin Winter**  
**Chair**  
**09 January 2025**