

HEARING

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

In the matter of:	Miss Yafei Wang
Heard on:	Friday, 17 January 2025
Location:	Heard remotely via Microsoft Teams
Committee:	HH Suzan Matthews KC (Chair) Mr Trevor Faulkner (Accountant), Mr Roger Woods (Lay)
Legal Adviser:	Mr Andrew Granville Stafford
Persons present and capacity:	Mr Richard Ive (ACCA Case Presenter) Miss Sofia Tumburi (Hearings Officer)
Observers:	None
Summary:	Allegations 1, 2(a), 4 and 5(a) proved Excluded from membership Costs of £5,750

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PRELIMINARY

1. The Disciplinary Committee of ACCA ('the Committee') convened to consider a report concerning Miss Yafei Wang.
2. The Committee had before it a Bundle of documents (253 pages), an Additional Bundle (19 pages), a Supplementary Bundle (77 pages), and a Service Bundle (26 pages).
3. Miss Wang, who is resident in China, did not attend the hearing and was not represented.

PROCEEDING IN ABSENCE

4. The notice of hearing was sent by email on 18 December 2024 to Miss Wang's registered email address. The Committee was provided with a delivery receipt showing the email had been received by the addressee and a screenshot from the membership database showing Miss Wang's registered contact details.
5. There was no response to that notice and so, on 03, 10 and 16 January 2025, the Hearings Officer attempted to contact Miss Wang by telephone on the number listed for her on the register. On each occasion the call was not answered and went through to an automated message. The Hearings Officer also emailed Miss Wang on the same dates, asking her if she intended to attend the hearing. There has been no response to any of these communications.
6. The Committee was also informed that the Hearings Officer had tried calling Miss Wang again on the morning of the hearing, but the attempt was unsuccessful.
7. The Committee was satisfied that the requirements of regulations 10(1) and 22(1) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 ('CDR') as to service had been complied with.
8. Having satisfied itself that service had been effected in accordance with the regulations, the Committee went on consider whether to proceed in the

absence of Miss Wang. The Committee bore in mind that the discretion to do so must be exercised with care and in light of the public interest in dealing with matters such as this fairly, economically and expeditiously.

9. The Committee was satisfied that Miss Wang had voluntarily disengaged from the process. The only communication she had had with ACCA during the course of the investigation was an email on 22 March 2024 (referred to in paragraph 26 below). After that, there had been no response to any of the emails sent to her or phone calls made to her registered number. The Committee was satisfied that her non-appearance at the hearing today was deliberate and voluntary. In those circumstances, the Committee considered it highly unlikely that Miss Wang would attend on a further occasion if this hearing was adjourned, and therefore that no purpose would be served by doing so.
10. The Committee was satisfied that it was in the public interest that the hearing should proceed in Miss Wang's absence.

ALLEGATIONS

11. The allegations against Miss Wang are as follows:

Miss Yafei Wang ('Miss Wang'), at all material times an ACCA trainee:

1. Whether by herself or through a third party applied for membership to ACCA on or about 30 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 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 9: Evaluate investment and financing decisions
 - Performance Objective 13: Plan and control performance

2. Miss Wang's conduct in respect of the matters described in Allegation 1 above was:
 - a) Dishonest in that Miss Wang 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 Wang 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) 17 April 2024
 - b) 02 May 2024
 - c) 20 May 2024
 - d) 19 June 2024
5. By reason of her conduct, Miss Wang 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).

ACCA's CASE

12. Miss Wang was admitted as a full member of ACCA on 02 December 2021, following an application for membership submitted on or about 30 November 2021.
13. Part of the requirements of becoming an ACCA member, in addition to passing the relevant exams, is the completion of practical experience. ACCA's practical experience requirement ('PER') is a key component of the ACCA qualification.
14. ACCA's PER is designed to develop the skills needed to become a professionally qualified accountant. There are two components to the PER:
 - Completion of nine performance objectives ('POs'). Each PO includes a statement of 200 to 500 words, in which the student explains how they have achieved the objective. They should, therefore, be unique and personal to that student. The PO must be signed off by a practical experience supervisor ('PES'), who must be a qualified accountant recognised by law in the relevant country and/or a member of an IFAC body. They must have knowledge of the student's work in order to act as a PES. The PES is typically the student's line manager, though if their line manager is not suitably qualified, they can nominate an external supervisor provided the external supervisor has sufficient connection with the trainee's place of work.
 - Completion of 36 months practical experience in accounting or finance related roles. The period of practical experience must be verified by a PES.
15. Those undertaking the PER are known as trainees. The trainee's progress towards the PER is recorded online in their PER Training Record.
16. Miss Wang submitted an application for membership to ACCA on 23 September 2021. She was advised that she needed to complete her POs. Her application was resubmitted on or about 30 November 2021, showing that her POs had been signed off on 26 November 2021.

17. Miss Wang stated in her PER Training Record that she had worked for Company A from 15 July 2018 to 24 November 2021 in the role of accountant and therefore had practical experience of over three years.
18. Miss Wang's PER Training Record names Person A as her 'IFAC qualified line manager'. Person A acted as Miss Wang's PES and approved her POs and her time experience.
19. During 2023 it came to the attention of ACCA's Professional Development Team that the supervisors registered to 91 ACCA trainees shared 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. The email address given for Person A on Miss Wang's PER was one of these three addresses.
20. Most of these 91 candidates, including Miss Wang, were resident in China. Further analysis showed that many of the PO statements submitted by these candidates had been copied from one another.
21. ACCA's case, supported by evidence from Ms Linda Calder, Manager of ACCA's Professional Development Team, was that it would not be expected that a PES had more than two to three trainees at any one time. All PO statements would be expected to be unique, as they are drawn from the trainee's own experiences.
22. A review was carried out by ACCA's Professional Development Team. It noted that a number of POs submitted by the trainees Person A had allegedly supervised were the same. In relation to Miss Wang, the review showed that her POs 1, 2, 3, 4, 5, 6, 9 and 13 were identical or strikingly similar to those submitted by a number of other of the cohort of 91 trainees. For example, Miss Wang's PO4 read as follows:

'[PRIVATE].'

23. The PO4 for Trainee A read:

'[PRIVATE].'

24. With the exception of PO7, none of Miss Wang's other POs were first in time. That means the date on which the rest were submitted was after the date on which similar POs were submitted by other trainees. ACCA's case, therefore, was that this was evidence that Miss Wang's POs were copied and did not actually reflect her practical experience.

25. The matter was referred to ACCA's Investigations Team. A member of that team sent an encrypted email to Miss Wang's registered email address on 15 March 2024. Attached to the email was a letter which set out the complaint and requested that Miss Wang respond to a number of questions by 29 March 2024. The letter also referred to CDR 3(1), which requires a member to cooperate with an ACCA investigation. A further email was sent the same day, unencrypted, to inform Miss Wang that the encrypted email had been sent.

26. An email response was received from Miss Wang on 22 March 2024 stating:

'I was employed by Company A from 15 July 2018 to 31 July 2022. However, the employment contract and all the wage slips were lost (anyway, these files is useless for me now), and all the correspondence in this company was achieved with specific tools and email, these tools and emails have been collected upon resignation.'

'[Person A] is my line manager for entire period in Company A.'

'The first registration was finished by me with her approval, "non IFAC qualified" was a mistake, then it had a second registration. Regard to the email address, a people have several personal email addresses is normal in China, especially for some people have several working experiences.'

'Actually, these similar statements are provided as examples of the 9 objectives in the system. I thought my condition is similar with the examples provided, so I just used it.'

27. Given her response, ACCA sent an encrypted email to Miss Wang on 17 April requesting that she respond to additional questions by 24 April 2024. In particular she was asked to address the point that her IFAC registered line manager shared an email address with 72 other supervisors. Also, given her

comment about 'similar statements', she was asked to clarify where she obtained these.

28. There was no reply from Miss Wang, so chaser emails were sent on 02 May 2024, 20 May 2024 and 19 June 2024, again without any response.
29. ACCA's Case Management system shows that the emails sent to Miss Wang on 15 March 2024 and 19 June 2024 had been opened on the same day that they had been sent.
30. ACCA submitted that, more likely than not, the above emails came to Miss Wang's attention and, in not responding to any of these emails, she has made a conscious decision not to cooperate with ACCA's investigation.

MEMBER'S CASE

31. Miss Wang did not complete and return her Case Management Form.
32. Apart from the email in March 2024, referred to above, there has been no response by Miss Wang to the allegations or further communication with ACCA.

DECISIONS ON ALLEGATIONS AND REASONS

33. The Committee considered the documents before it, the submissions of Mr Ive on behalf of ACCA and the advice of the Legal Adviser. The Committee bore in mind that the burden of proving an allegation rests on ACCA and the standard to be applied is proof on the balance of probabilities.

ALLEGATION 1

34. The issue for the Committee to determine in respect of this allegation was whether Miss Wang, or someone on her behalf, had submitted the PER, and whether she thereby purported to confirm she had achieved POs 1 to 7, 9 and 13.

35. The Committee was provided with a copy of Miss Wang's PER. It noted that in her email of 22 March 2024, Miss Wang accepted that she had completed the POs. It was unnecessary for the Committee to determine whether Miss Wang submitted this application herself or whether it was done on her behalf by a third party. The Committee was satisfied that the membership application was submitted by her, or with her authority, in support of her application for membership of ACCA. The Committee therefore found Allegation 1 proved.

ALLEGATION 2(A)

36. A PO statement must be unique to the trainee. This, in the Committee's opinion, would be clear to any trainee applying for membership of ACCA.
37. It was also clear, in the Committee's view, that Miss Wang plagiarised the eight PO statements set out in Allegation 1. At least four or five of the other trainees in the cohort of 91 submitted POs which were identical or virtually identical to those submitted by Miss Wang. None of the eight POs in question submitted by Miss Wang was first in time. There was no doubt in the Committee's mind that Miss Wang had deliberately disregarded the requirements for membership applications. It was satisfied that Miss Wang knew she was submitting POs in support of her application for membership which were not drawn from her unique and personal experience.
38. The Committee considered the test for dishonesty, as set out in the case of *Ivey v Genting Casinos*. The public would not expect a person to submit plagiarised evidence in order to obtain membership of a professional body. The Committee was satisfied that, having found Miss Wang submitted her PER Training Record knowing that she had not achieved the POs in question as stated, this conduct would be regarded as dishonest by the standards of ordinary and honest people.
39. The Committee therefore found Allegation 2(a) proved.

ALLEGATION 2(B)

40. As Allegation 2(b) was put in the alternative, there was no need for the Committee to consider it.

ALLEGATION 3

41. As Allegation 3 was an alternative to Allegation 2, there was no need for the Committee to consider it.

ALLEGATION 4

42. CDR 3(1) imposes an obligation on members to co-operate with an ACCA investigation. It reads:

(1) Duty to co-operate

(a) Every relevant person is under a duty to co-operate with any investigating officer and any assessor in relation to the consideration and investigation of any complaint.

(b) The duty to co-operate includes providing promptly such information, books, papers or records as the investigating officer or assessor may from time to time require.

43. The four emails in question were sent to by email to Miss Wang. The Committee took into account that Miss Wang did reply to ACCA by email on 22 March 2024, but did not reply to any of the emails sent subsequently.
44. The Committee therefore found that ACCA had sent requests for information by email on the dates set out in this allegation, and that Miss Wang had not responded to any of them. The Committee was satisfied that she was under a duty to do so and, by failing to do so, was in breach of CDR 3(1).
45. Accordingly, it found Allegation 4 proved in its entirety.

ALLEGATION 5(A)

46. Having found charges 1, 2(a) and 4 proved, the Committee considered whether this conduct amounted to misconduct. The Committee reminded itself that it had, in charge 2(a), found Miss Wang had been dishonest in her

application for membership of ACCA. In respect of allegation 4, Miss Wang had failed to co-operate with her regulator.

47. Such conduct clearly brings discredit to Miss Wang, the Association and the profession of accountancy. It was therefore misconduct, rendering her liable to disciplinary action under Bye-law 8(a)(i).
48. The Committee therefore found Allegations 5(a) proved.

ALLEGATION 5(B)

49. As Allegation 5(b) was in the alternative, it was not necessary for the Committee to consider it.

SANCTION AND REASONS

50. The Committee considered what sanction, if any, to impose taking into account ACCA's Guidance for Disciplinary Sanctions ('GDS') and the principle of proportionality. The Committee bore in mind that the purpose of sanctions was not punitive but to protect the public, maintain confidence in the profession and declare and uphold proper standards of conduct and behaviour.
51. In mitigation, the Committee took into account that Miss Wang had no previous disciplinary record.
52. The Committee considered Miss Wang's lack of co-operation with the disciplinary process and the absence of any insight or remorse on her behalf to be aggravating factors.
53. The Committee considered the guidance in the GDS in relation to cases where findings of dishonesty have been made. Dishonesty falls at the top end of the scale of seriousness and usually leads to an order for exclusion. The Committee was satisfied that, in the circumstances of this case, no lesser sanction could be justified. Miss Wang has obtained membership of ACCA by deception, and should not be allowed to remain in a position where she was able to hold herself out as an ACCA member.

54. Therefore, the Committee made an order under CDR 13(1)(c) of the Disciplinary Regulations excluding Miss Wang from membership of ACCA.
55. The Committee did not consider that the public interest in this case required it to additionally make an order under CDR 13(1)(c) restricting Miss Wang's ability to apply for readmission beyond the normal minimum period of 12 months.

COSTS AND REASONS

56. ACCA applied for costs against Miss Wang in the sum of £6,266. The application was supported by a schedule providing a breakdown of the costs incurred by ACCA in connection with the investigation and hearing. Miss Wang did not provide the Committee with any information about her financial circumstances.
57. The Committee found that there was no reason in principle not to make an order for costs in ACCA's favour. It considered that some reduction should be made to reflect the actual rather than estimated length of the hearing, and the appropriate reduction was in the order of £500. That apart, it was satisfied the costs were reasonable in amount and had been properly incurred.
58. The Committee ordered Miss Wang to pay costs to ACCA in the sum of £5,750.

EFFECTIVE DATE OF ORDER

59. The Committee was satisfied that there was a public interest in making the order of exclusion immediate, given the risk of harm if Miss Wang were able to continue holding herself out as a properly qualified member of ACCA.
60. Therefore, pursuant to CDR 20, the sanction of exclusion will take effect immediately.

HH Suzan Matthews KC
Chair
17 January 2025