

## HEARING

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

#### REASONS FOR DECISION

<b>In the matter of:</b>	<b>Miss Yue Lin He</b>
<b>Heard on:</b>	<b>Friday, 27 June 2025 and Wednesday 23 July 2025</b>
<b>Location:</b>	<b>Remotely by Microsoft Teams</b>
<b>Committee:</b>	<b>Mr David Tyme (Chair) Dr David Horne (Accountant) Mr Nigel Pilkington (Lay)</b>
<b>Legal Advisers:</b>	<b>Ms Margaret Obi (day 1) Mr David Marshall (day 2)</b>
<b>Persons present and capacity:</b>	<b>Mr Stuart Brady (ACCA Case Presenter on day 1) Mr Mazharul Mustafa (ACCA Case Presenter on day 2) Miss Nicole Boateng (Hearings Officer) Miss Yue Lin He (Affiliate Member) Ms Min Xu (Interpreter on day 1) Mr Yali Quan (Interpreter on day 2)</b>
<b>Outcome:</b>	<b>Allegations 1(a), 1(b), 2(a), 2(b), 2(c), 3, 4(a), 4(b), 4(c) and 4(d) were found proved. The alternative charges were not considered. Misconduct was found proved.</b>
<b>Sanction:</b>	<b>Removed from the Affiliate register with immediate effect</b>
<b>Costs:</b>	<b>£1,200</b>

## **INTRODUCTION**

1. The Disciplinary Committee (“the Committee”) convened to hear allegations of misconduct against Miss He. The hearing was conducted remotely via Microsoft Teams. The Committee was provided with a Main Hearing Bundle with pages numbered 1-416, an Additional Bundles numbered 1-9, a Separate Bundle numbered 1-171, and a Service Bundle numbered 1-26 in advance of the hearing.
2. Mr Brady presented the case on behalf of ACCA on Day 1 and Mr Mustafa on Day 2. Miss He attended with an interpreter but was unrepresented. In her case management form she had requested that the entire hearing be conducted in private, but she did not give any grounds for a hearing in private, and this was not pursued at the hearing.

## **BACKGROUND**

### **Practical Experience Requirement**

3. 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.
4. A person undertaking practical experience is often referred to as an ACCA trainee. Trainees must record their practical experience (known as the Practical Experience Requirement – ‘PER’) using the “MyExperience” recording tool through ACCA’s online portal “myACCA.”

### **Performance Objectives**

5. As part of their practical experience, each trainee is required to complete nine performance objectives (PO’s) 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.

6. In addition to approval of their PO's, 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 Practical Experience Supervisor ('PES'). This means the same person can and often does approve both the trainee's time and achievement of POs.
7. 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 PO's. This external supervisor must have some connection with the trainee's firm, for example as an external Accountant or Auditor.
8. Once all nine PO's 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. Each PO is made up of a short description of the PO, five elements describing the skills and expertise that trainees must demonstrate to have achieved the PO and a personal statement written by the trainee personally. The PES evaluates these when considering if the trainee has achieved the standard that is required by ACCA.

### **ACCA's Investigation**

9. During 2022, the PER training records for thirteen ACCA trainees were reviewed by ACCA's Professional Development Team which revealed that their PO statements and / or supervisors were shared amongst themselves.

10. Consequently, all thirteen trainees were referred to ACCA's Investigations Team. Miss He was one such trainee.
11. In carrying out its analysis of the training records of the thirteen trainees, ACCA identified and disregarded the PO statement for any one PO which was first in time, on the basis this statement may be original and therefore written by the trainee based on their actual experience; unless there is evidence suggesting otherwise. The 'first in time date' is the date the trainee requested that their IFAC qualified Line Manager approve the PO in question within their PER. This is on the basis that as soon as the PO narrative had been uploaded to the PER, the trainee would have then requested approval. In most of the cases within this cohort, the supervisor approved the POs on the same day or if not very soon thereafter.
12. In relation to Miss He ACCA invited the Committee to conclude that the analysis reveals that:
  - None of her PO statements were first in time; and
  - Nine of her PO statements were identical or significantly similar to the PO statements contained in the PER's of other ACCA trainees from this cohort.

## **ALLEGATIONS**

Yue Lin He ('Miss He'), at all material times an ACCA trainee:

- 1) On or about 11 September 2021 in relation to her ACCA Practical Experience Training Record caused or permitted a third party
  - a) To register Person A as her practical experience supervisor and further,
  - b) To approve in Person A's name 12 months of qualifying experience

- 2) On or about 7 October 2022 in relation to her ACCA Practical Experience Training Record caused or permitted a third party
  - a) To register Person B as her practical experience supervisor and further,
  - b) To approve in Person B's name 24 months of qualifying experience and further,
  - c) To approve in Person B's name her nine performance objectives.
- 3) Either through a third party or herself, applied for membership to ACCA on or about 11 October 2022 and in doing so purported to confirm in relation to her ACCA Practical Experience Training Record she had achieved all or any of 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 7: Prepare external financial reports
  - Performance Objective 9: Evaluate investment and financing decisions
  - Performance Objective 13: Plan and control performance
- 4) Miss He's conduct in respect of the matters described above was:
  - a) In relation to Allegation 1 a) and/or 2 a) dishonest in that Miss He knew her supervisors, Person A and /or Person B, had been falsely registered as her practical experience supervisor.

- b) In relation to Allegation 1 b) and 2 b), dishonest in that Miss He knew her supervisors, Person A and Person B, had not approved her qualifying experience.
  - c) In relation to Allegation 2 c), dishonest in that Miss He knew Person B had not approved her nine performance objectives.
  - d) In relation to Allegation 3, dishonest in that Miss He knew she had not achieved all or any of the performance objectives as described in the corresponding performance objective statements.
  - e) In the alternative, any or all of the conduct referred to in Allegations 1, 2 and 3 above demonstrates a failure to act with Integrity.
- 5) In the further alternative any or all of the conduct referred to in Allegations 1, 2 and 3 above was reckless in that:
- a) Miss He failed to ensure that her Practical Experience training Record was approved in all material respects by her practical experience supervisor.
  - b) Miss He paid no or insufficient regard to ACCA's requirements to ensure that the statements corresponding with the performance objectives referred to in Allegation 3 accurately set out how each objective had been met.
- 6) By reason of her conduct, Miss He is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 5 above.

## **RESPONSE TO THE ALLEGATIONS**

13. On 16 October 2023, a member of ACCA's Investigations Team, sent an email to Miss He attached to which was a letter, and other documents. The letter set out the complaint and requested that Miss He respond to a number of questions by 30 October 2023. Amongst other things Miss He was asked to explain how

her PO statements were shared with others and why the name of the firm where she claimed to have obtained experience had changed.

14. On 26 October 2023, Miss He sent a response to ACCA's investigation team. She stated as follows:

*'...Firstly, I must emphasise that any content submitted by me in the PER process is true and accurate, and I have no intention of fraud. However, I have realised that there are some errors in the POs submitted, which may have raised your doubts.*

*The reason why these errors appeared in the POs was that during the application process, I used [REDACTED] to write the POs (English is not my native language) and asked a colleague to help me translate and submit the PER process. I suspected that my colleague did not help me translate and submit the materials accurately as I had expected. When I discovered the errors in the POs through the questioning email from the association and tried to correct them, the association informed me that the previously submitted erroneous content could not be withdrawn...'*

15. As Miss He had not responded to all questions, including that relating to the change in name of her employer, ACCA's Investigating Officer emailed her on 27 October 2023 asking her to do so by 27 November 2023.
16. On 12 November 2023, Miss He sent a response to ACCA's investigation team. She stated, (amongst other things) as follows:

*"I have received your various questions. Before answering these questions, I would like to first explain the general process of this matter to you. My work experience was at [Company A]. I have never had any work experience at [Company B]. At that time, I prepared the Performance Objectives based on my tenure at [Company A]. However, my English is not very good. I am used to first drafting and modifying in [REDACTED], and then converting it into English after finalizing.*

*Before submitting the POs, I had already written out all the POs in [REDACTED]. However, we were very busy with work at that time, and I had a more important project task weighing on me. Once, when I was talking to my colleague [Person C] about this (in fact, we had some competitive relationship, but at that time, we were very good friends), I mentioned that I was too busy to translate these POs and submit my membership application. At that time, our supervisor [Person B] was also there, and [they] also heard our conversation. [Person C] told me that [they] could help me translate, and [they] could help me submit the application to ACCA. [Person B] told me to let [them] take a look at the [REDACTED] POs first ([their] English level was mediocre), and then [they] felt that the [REDACTED] POs were written very well, so [they] said [they] would directly approve my POs. So I put my own POs on a mobile hard drive and gave them to [Person C].*

*After some time, [Person C] informed me that [they] had finished translating and got [Person B] to review and approve them. I was too busy at the time to check carefully. After some time, I received an email from the association that the application status had been stopped. I realized that the system did not contain my real work experience, and the POs were not the English translations of my [REDACTED] POs I had given [them]. I immediately emailed the association to ask if I could resubmit my PER process. The association told me that after submission, temporary modifications were not possible. I kept communicating with the association hoping to be able to correct the wrong information submitted. I also questioned [Person C] about this. [Person C] said [they] had found a translation agency, and the translation agency may have mistakenly translated the POs for someone else into English and given them to [them]. [They] said [their] English was not good too and [they] did not read them carefully. I was very suspicious of [their] explanation, and [they] resigned afterwards, and we broke off contact. Looking back now, I think it's possible [they] did this on purpose, because at that time we were competing, and the ACCA certification was a good asset for me.*

*After you understand the above process, I can better answer your questions. I have filled out the chart you gave me with answers. I have attached the chart to this email. Please take a look.”*



17. In Miss He's email of 12 November 2023, she enclosed a table with answers to questions asked of her. In summary, Miss He maintained that her original claim of employment at Company B was a mistake, as she had never worked there. The entry was made in error, and she later corrected the employer name to Company A. She explained that once submitted, she was unable to modify the performance objective section of her PER, so only the company name was changed. She stated that Person B was her direct supervisor at Company A and familiar with her work. Although Person B did not read the English versions of the performance objectives, she reviewed the original [REDACTED] versions and approved them based on their understanding and oversight of Miss He's work. Miss He confirmed that both of her supervisors registered as members on the same day solely for the purpose of certifying her POs, as they were not members before that point. As evidence of her supervision, Miss He submitted work-related emails and chat screenshots showing task assignments from Person B.
18. Regarding the significant similarity between her PO statements and those of other trainees, Miss He denied copying and claimed she had originally drafted her statements in [REDACTED]. She suspects her colleague Person C either mistranslated them or passed them to a third party without her knowledge, possibly explaining the similarities.
19. Miss He explained that Person C had volunteered to assist her by offering to translate and upload the POs. Miss He provided Person C with her ACCA login details but claimed she had not authorised the final submission. She intended to review the English translations herself but was too busy to do so before the submission took place. She emphasised that her decision to write the POs in [REDACTED] was based on her desire for accuracy and because Person B had limited English proficiency. She later provided the original [REDACTED] PO documents and a screenshot showing the file creation date, though no version history or tracked changes were available. Miss He stated that no payment was made for the assistance and that their professional relationship had since ended.
20. Miss He acknowledged that she did not review the final PER submission due to time constraints and her trust in Person C. She denied authorising Person C to

submit her ACCA membership application and said Person C exceeded her original instruction, submitting the application without permission. After discovering discrepancies, Miss He attempted to correct the information by contacting ACCA multiple times but was informed that changes could not be made after submission.

21. Although she did not initially explain the full situation to ACCA in her early emails, Miss He attributed this to stress, lack of experience with the certification process, and pressure from work and family. She later provided screenshots of the document properties to support her claim that she had drafted them herself. She did not provide an English translation of the documents she claimed to have drafted in [REDACTED] and provided to Person C.

## **ADMISSIONS**

22. Miss He, at the outset of the hearing, admitted Allegations 2(a), 2(b), 2(c) and 3. The Committee found those allegations proved.

## **DECISIONS AND REASONS**

### **Findings of Fact**

23. The Committee was aware that the burden of proving the facts was on ACCA. Miss He did not have to prove anything. The charges could only be found proved if the Committee was satisfied on the balance of probabilities.
24. In reaching its decision the Committee took into account the documentary evidence contained within the Hearing Bundle, as well as the oral submissions made by Mr Brady, Mr Mustafa and Miss He. In summary she said that she relied on Person C to translate and submit to ACCA the PER statements Miss He had drafted in [REDACTED]. She said that this colleague used her personal information without her (Miss He's) knowledge. She said she did not know who the email addresses supposedly used by the supervisors belonged to. She said she had no idea why Person B used the purported CICPA membership card.
25. The Committee accepted the advice of the Legal Adviser. The Committee noted that following the Supreme Court decision in *Ivey v Genting Casinos* [2017]

UKSC 67 the test for dishonesty is an objective test only. The Committee first had to determine Miss He's actual knowledge or belief and then determine whether her acts or omission were, on the balance of probabilities, dishonest by the ordinary standards of reasonable and honest people.

**Allegation 1(a) and 1(b)**

*“On or about 11 September 2021 in relation to her ACCA Practical Experience Training Record caused or permitted a third party*

- a) To register Person A as her practical experience supervisor and further,*
- b) To approve in Person A's name 12 months of qualifying experience”*

26. The Committee was provided with a witness statement from Karen Watson (KW), Senior Administrator in ACCA's Member Support Team. In her statement, KW explained ACCA's membership application process. She states that once an application is received, this is recorded in ACCA's database by an automated process.
27. The Committee accepted the evidence of KW, and the supporting documentary evidence which confirmed that the supervisor details for Miss He records that Person A registered on 11 September 2021 as her 'IFAC qualified Line Manager'. Therefore, Person A was authorised to approve both Miss He's time/experience and all her PO's. Miss He requested that Person A approve her time/experience of 12 months on 11 September 2021 and Person A did so on the same day. Miss He's request for approval records, in the 'Comment' section, that this was in relation to her experience while employed at Company B although Person A was authorised to approve Miss He's PO's, Person A did not do so.
28. The supervisor details record that Person A registered with a common email address (used by Miss He's other purported supervisor – Person B and over 60 differently named supervisors for other trainees) and an apparent Chinese Institute of Chartered Public Accountants (CICPA) membership number ending [REDACTED]. The membership number provided to ACCA differs from the number on the CICPA membership card purportedly uploaded by Person A.

29. The Committee considered Miss He's submissions carefully but concluded that the explanation she provided was not credible. The Committee did not accept Miss He's account of the relevant events. It is more likely than not that Person C or possibly an unknown third party engaged by Person C, uploaded template PO statements which were not those Miss He claims she gave to Person C to translate.
30. For these reasons, Allegations 1(a) and 1(b) were found proved.

### **Allegation 2**

*"On or about 7 October 2022 in relation to her ACCA Practical Experience Training Record caused or permitted a third party*

- a) To register Person B as her practical experience supervisor and further,*
- b) To approve in Person B's name 24 months of qualifying experience and further,*
- c) To approve in Person B's name her nine performance objectives."*

31. The Committee took into account its findings in relation to Allegations 1(a) and 1(b) and Miss He's admissions. The Committee therefore found Allegations 2(a), (b) and (c) proved.
32. In any case, the Committee was satisfied from the documentary evidence that the supervisor details for Miss He record that Person B was registered on 7 October 2022 as her 'IFAC qualified Line Manager'. As Miss He's apparent further IFAC qualified Line Manager, Person B was also authorised to approve both Miss He's time/experience and all her PO's. Miss He requested that Person B approve her time/experience of 24 months on 7 October 2022 and Person B appeared to do so on the same day. Miss He's request for approval records, in the 'Comment' section, that this was in relation to her experience while employed at Company B.

33. The supervisor details record that Person B registered with a common email address (used by Miss He's other purported supervisor – Person A and over 60 differently named supervisors for other trainees) and an apparent Chinese Institute Chartered Public Accountants (CICPA) membership number ending [REDACTED]. The membership number provided to ACCA differs from the number on the CICPA membership card purportedly uploaded by Person B.
34. The Committee concluded that Miss He had provided no credible explanation for the discrepancies.

### **Allegation 3**

*“Either through a third party or herself, applied for membership to ACCA on or about 11 October 2022 and in doing so purported to confirm in relation to her ACCA Practical Experience Training Record she had achieved all or any of 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 7: Prepare external financial reports*
- *Performance Objective 9: Evaluate investment and financing decisions*
- *Performance Objective 13: Plan and control performance”*

35. It is clear from the documents that there was an application for Miss He to become a member on the basis that she had completed the nine performance objectives listed. Miss He admitted this. That was sufficient to prove the allegation as drafted. However, although this allegation does not say so, ACCA's underlying case was that she had not in fact demonstrated such compliance. This was made clear under Allegation 4.
36. The Committee noted that Miss He's PO statements are the same as those of many other trainees, which strongly indicates that Miss He had not achieved the

objectives in the way claimed or perhaps at all and that the same wording was not a coincidence.

37. Although Miss He worked for Company A and may well have obtained qualifying experience she purported to confirm in relation to her ACCA Practical Experience Training Record that she had achieved the Performance Objectives when she had not done so. In reaching this conclusion, the Committee noted that Miss He has admitted that she engaged Person C to whom she gave her ACCA login and password. The Committee was satisfied that either Miss He uploaded the template statements to her PER training record, or a third party did so on her behalf, and these were subsequently approved by the third party in the name of Miss He's supervisor - Person B. The Committee was also satisfied that the third party also approved Miss He's time/experience in the name of Miss He's purported supervisor Person A and Person B.
38. For these reasons, Allegation 3 was found proved.

#### **Allegation 4(a), 4(b), 4(c) and 4(d)**

#### **Dishonesty**

39. The Committee noted that guidance on submission of PER's was readily available and, in any event, as a trainee Miss He was required to make herself aware of her obligations. There is extensive advice online in English and in Mandarin on how an ACCA trainee must complete their PER training record. This makes it clear that (i) a trainee's experience has to be approved by a supervisor who has acted as their supervisor for the period of experience claimed, (ii) statements supporting their PO's have to be written by trainees in their own words and as such must be unique, and (iii) PO's have to be approved by an IFAC qualified supervisor.
40. Given the extensive advice available online, the Committee concluded that Miss He was aware her supervisor had to approve her time/experience and PO's and that the statements supporting her PO's had to be in her own words. The Committee was satisfied that Miss He knew that she was required to submit evidence of her training as approved by her supervisor and that Person A and

Person B had not supervised her work. Therefore, in applying for ACCA membership (whether personally or through a third party), Miss He claimed that her supervisor had approved her time/experience in her PER training record which she knew to be untrue. She also claimed to have achieved nine POs with the use of supporting statements which she knew had not been written by her and therefore knew she had not achieved the PO's as described in these statements or at all. Furthermore, she claimed that her supervisor had approved her PO's which she also knew was untrue.

41. The Committee also noted that with regard to the PO's there were striking similarities between Miss He's statement and those that had been submitted by others. The Committee concluded that it was implausible that this was mere coincidence. It concluded that Miss He had engaged the services of a third party, and it is not credible that Miss He believed that she could demonstrate the PO by submitting a form that she had not checked. Miss He was aware that the PO's had to be the result of the learning that she had achieved during her training.
42. The submission of the PER was a deliberate and conscious attempt to circumvent the rules and regulations designed to ensure that only trainees that meet the high standards expected are able to become registered members of ACCA. In these circumstances, the Committee concluded that this conduct would be regarded as dishonest by the standards of ordinary decent people.
43. For these reasons, the Committee, found Allegations 4(a) – (d) proved. It did not go on to consider the alternative charges.

#### **Allegation 6: misconduct**

44. The Committee considered that Miss He's dishonesty was a very serious matter. It was intended to gain her membership of ACCA without having to demonstrate her experience in a professional accountancy role and therefore without having to demonstrate her competence. Her conduct fell far below the standards expected. The Committee was satisfied that her actions amounted to misconduct.

## SANCTION AND REASONS

45. The Committee considered what sanction, if any, to impose in the light of its findings, having regard to ACCA's Guidance for Disciplinary Sanctions. It first sought to identify aggravating and mitigating factors.
46. The misconduct found was extremely serious, involving dishonesty. It was deliberate and premeditated. It involved a level of sophistication and had the potential to cause harm. Throughout the investigation and hearing Miss He had denied acting dishonestly. In her final submissions she continued to maintain that she was the victim. She was perfectly entitled to do so, but the Committee had not believed her version of events. That meant that she was not able to demonstrate any genuine remorse, insight or reflection, notwithstanding her admissions to some allegations.
47. In mitigation, Miss He had no previous disciplinary findings against her, having been an ACCA student since 2016 and an affiliate since 2021.
48. The Committee was quite satisfied that a sanction was required in this case. It considered the available sanctions in order of seriousness.
49. The Committee first considered the sanctions of admonishment and then reprimand but the guidance made it clear that these were not sufficient. For reprimand, the guidance states *'This sanction would usually be applied in situations where the conduct is of a minor nature and there appears to be no continuing risk to the public'*. Applying for membership on the basis of false evidence cannot be described as a minor matter.
50. The Committee next considered the sanction of severe reprimand. The guidance states that this sanction would usually be applied in situations where the conduct is of a serious nature but there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public, and there is evidence of the individual's understanding and appreciation of the conduct found proved. Those elements were not present in this case. The Committee went through the list of suggested factors in the guidance. Apart from previous good character, hardly any of the



factors supporting a severe reprimand was present. A severe reprimand would not be sufficient to mark the seriousness of the misconduct in this case.

51. The Committee considered that Miss He's dishonest conduct was fundamentally incompatible with remaining as an ACCA Affiliate and that the minimum sanction it could impose was removal from the Affiliate register.
52. An Affiliate who has been removed can normally apply to be re-admitted after one year. The Committee considered whether to extend this period but decided that it was not necessary. If Miss He were to apply for readmission her application would be scrutinised by the Admissions and Licensing Committee.

### **COSTS AND REASONS**

53. Mr Mustafa applied for costs totalling £11,366.50. He acknowledged that the total time spent at the hearings was likely to be less than had been estimated and invited the Committee to consider whether a reduction would be appropriate.
54. The Committee was satisfied that the proceedings had been properly brought and that ACCA was entitled in principle to its costs. The Committee considered that the time spent, and the sums claimed were reasonable, subject to a reduction for the hearing taking less time in total than had been estimated.
55. Miss He had submitted a Statement of Financial Position. [PRIVATE]. She did not provide any evidence despite the fact that the form is headed 'To be supported by documentary evidence where appropriate'. [PRIVATE]. The Committee also acknowledged her positive engagement with ACCA's process throughout. Her view of her own culpability was different from the Committee's conclusion, but she made some admissions and gave detailed particulars of her case.
56. Taking all these factors into account the Committee awarded costs of £1,200.

## **EFFECTIVE DATE OF ORDER**

57. Miss He was currently an ACCA affiliate. She was entitled to become a full ACCA Member subject only to demonstrating the necessary experience. This put her in a strong position to hold herself out as a professional accountant. The Committee considered that she could present a significant risk to the public during the period before this order came into effect. It was therefore necessary to order immediate removal.

## **ORDER**

58. The Committee ordered as follows:
- a. Miss Yue Lin He shall be removed from the affiliate register of ACCA with immediate effect.
  - b. Miss Yue Lin He shall pay a contribution to ACCA's costs assessed at £1,200.

**Mr David Tyme**  
**Chair**  
**23 July 2025**