

HEARING

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

REASONS FOR DECISION

In the matter of: **Miss Yi Wang**

Heard on: **Wednesday, 11 June 2025**

Location: **Remotely via MS Teams**

Committee: **Ms Ilana Tessler (Chair)**
 Dr David Horne (Accountant)
 Ms Sue Heads (Lay)

Legal Adviser: **Mr Alastair McFarlane**

Persons present
and capacity: **Mr Stuart Brady (Case presenter on behalf of ACCA)**
 Miss Mary Okunowo (Hearings Officer)

Summary: **Removal from Student Register.**

Costs: **Awarded in favour of ACCA in the sum of £1,000.00**

1. ACCA was represented by Mr Brady. Miss Wang did not attend and was not represented. The Committee had before it a bundle of papers, numbered pages 1 – 293, a Separate bundle, numbered pages 1-80, an Additional bundle, numbered pages 1-28, and a Service bundle numbered pages 1-21.

SERVICE

2. Having considered the service bundle, the Committee was satisfied that notice of the hearing was served on Miss Wang in accordance with the Complaints and Disciplinary Regulations 2014 ("CDR").

PROCEEDING IN ABSENCE

3. The Committee noted the submissions of Mr Brady and accepted the advice of the Legal Adviser.
4. The Committee reminded itself that the discretion to proceed in absence must be exercised with the utmost care and caution. The Committee noted that following the service of the Notice of Hearing on 12 May 2025, there was no response to the notice from Miss Wang.
5. The Hearings Officer sent chasing emails to Miss Wang's e-mail address on 28 May 2025, 05 June 2025 and 09 June 2025 in attempts to ascertain if Miss Wang would be attending. The Hearings Officer also attempted to telephone Miss Wang twice on 09 June 2025 to her telephone number registered with ACCA. The calls were not answered and there was no opportunity to leave a voicemail. The Hearings Officer sent the hearing link by email on 10 June 2025. Again, there was no response.
6. The Committee was mindful of the observations of Sir Brian Leveson in *Adeogba v. General Medical Council* [2016] EWCA Civ 162 as to the burden on all professionals subject to a regulatory regime to engage with the regulator both in relation to the investigation and the ultimate resolution of allegations made against them. The Committee specifically considered the issue of fairness to Miss Wang of proceeding in her absence, but also fairness to the ACCA and the wider public interest in the expeditious discharge of the Committee's function. The Committee was satisfied that Miss Wang had voluntarily waived her right to attend the hearing. The Committee was not persuaded that any adjournment was likely to secure her attendance at a future date. The allegations were serious, involving dishonesty and, if proven, a risk to the public.
7. The Committee was satisfied that Miss Wang has been given every opportunity

to engage and participate in the proceedings and has decided not to do so. Accordingly, in all the circumstances the Committee was satisfied that it was in the public interest to proceed in the absence of Miss Wang.

ALLEGATIONS

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

- 1) On or about 05 March 2023 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 40 months of qualifying experience and further,
 - c) To approve in Person A's name her nine performance objectives.
- 2) Whether by herself or through a third party applied for membership to ACCA on or about 05 March 2023 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 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 8: Analyse and interpret financial reports
 - Performance Objective 18: Prepare for and plan the audit and assurance process
- 3) Miss Wang's conduct in respect of the matters described above was:
 - a) In relation to Allegation 1 a), dishonest in that Miss Wang knew her

supervisor, Person A, had been falsely registered as her practical experience supervisor.

- b) In relation to Allegation 1 b), dishonest in that Miss Wang knew her supervisor, Person A, had not approved her qualifying experience.
 - c) In relation to Allegation 1 c), dishonest in that Miss Wang knew Person A had not approved her nine performance objectives.
 - d) In relation to Allegation 2, dishonest in that Miss Wang knew she had not achieved all or any of the performance objectives as described in the corresponding performance objective statements or at all.
 - e) In the alternative, any or all of the conduct referred to in Allegations 1 and 2 above demonstrates a failure to act with Integrity.
- 4) In the further alternative any or all of the conduct referred to in Allegations 1 and 2 above was reckless in that:
- a) Miss Wang failed to ensure that her Practical Experience training Record was approved in all material respects by her practical experience supervisor.
 - b) 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 2 accurately set out how each objective had been met.
- 5) 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 May 2024
 - b) 30 July 2024
 - c) 19 August 2024
- 6) 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 of the matters set out at 1 to 5 above; in the alternative to Allegation 5 only;
- b) Liable to disciplinary action pursuant to bye-law 8(a)(iii).

BACKGROUND

- 8. Miss Wang became an ACCA affiliate on 17 July 2017.
- 9. 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.
- 10. A person undertaking practical experience is often referred to as an ACCA trainee being the term used to describe Miss Wang's status in the allegations, the report and the supporting evidence bundle.
- 11. An ACCA trainee's practical experience is recorded in that trainee's Practical Experience Requirement training record (PER), which is completed using an online tool called 'MyExperience' which is accessed via the student's MyACCA portal.
- 12. 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.

13. In addition to approval of their POs, the trainee must ensure their employment where they have gained relevant practical experience (being a minimum of 36 months) has been confirmed by the trainee's line manager who is usually also the trainee's qualified supervisor. This means the same person can and often does approve both the trainee's time and achievement of POs. If the trainee's line manager is not qualified, the trainee can nominate a supervisor who is external to the firm to supervise their work and approve their POs. This external supervisor must have some connection with the trainee's firm, for example as an external accountant or auditor.
14. 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.
15. 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. The three email addresses were as follows:
- [REDACTED]
 - [REDACTED]
 - [REDACTED]
16. Further analysis of this cohort of 91 trainees confirmed the following:
- Most of these trainees were registered with ACCA as resident in China.
 - Although each statement supporting a PO should be a description of a trainee's experience and therefore unique, many of such statements within this cohort of 91 trainees were the same. These ACCA trainees had therefore copied their PO statements from others.
 - Of these 91 trainees, the earliest date a supervisor 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.

17. Consequently, all 91 trainees were referred to ACCA's Investigations Team. Miss Wang is one such trainee.
18. ACCA's primary case against Miss Wang is that she knew she was not supervised by Person A and had not achieved all or any of the performance objectives referred to in Allegation 2 as described in the corresponding performance objective statements.

ADMISSIONS

19. ACCA submitted that the Committee was entitled to find Allegations 1, 2 and 3 a) to d) proved by virtue of Miss Wang's admissions contained in her emails of 17 April 2024 and 21 January 2025 under Regulation 12 (3).
20. The Committee accepted advice of the Legal Adviser. It was mindful that Miss Wang was not in attendance and had not completed the Case Management Form responding directly to the specific allegations. Nonetheless it was satisfied that Miss Wang's correspondence did give clear and unequivocal admissions to Allegations 1 and 2 and accordingly the Committee found those allegations proved by virtue of her admissions. It determined that it was appropriate to exercise more caution in respect of the dishonesty allegations and to put ACCA to proof on them.

ACCA'S SUBMISSIONS

Allegation 1 and 2

21. Besides the admissions ACCA had relied on the following:
 - Person B's (Manager of ACCA's Professional Development Team) statements which describe ACCA's Practical Experience Requirements. They detail that although not compulsory at the time, most of these supervisors also went on to upload what they claimed was their Chinese Institute of Certified Public Accountants (CICPA) membership registration card. However, despite these supervisors providing different membership

numbers when registering, the vast majority uploaded the same registration card with membership number REDACTED. However, this membership number did not match with any of the CICPA membership numbers provided by the supervisors. Furthermore, the name recorded in this CICPA membership registration card is pixelated and therefore unidentifiable as is the photo. Attached to Person B's statement is a copy of this registration card.

- Miss Wang's completed PER training record which was completed on or about 05 March 2023 which then permitted Miss Wang to apply for membership which she did on 05 March 2023.
- Miss Wang's Supervisor details which record Person A was her 'IFAC qualified line manager', and therefore her practical experience supervisor;
- Miss Wang's PER training record which records Person A approved Miss Wang's time/ experience of 40 months;
- Miss Wang's PER training record which records Person A approved all Miss Wang's PO's;
- That seven of Miss Wang'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.
- That the email address of her purported supervisor is shared with other differently named supervisors.
- That the CICPA membership number provided to ACCA by Miss Wang's purported supervisor contains a membership number which is different from the CICPA membership number as contained in the CICPA membership card uploaded by Miss Wang's purported supervisor.
- That the CICPA membership card uploaded by Miss Wang's purported supervisor has been used by many purported supervisors using a common email address.

- Miss Wang's admission that given her supervisor Person A had resigned she found a third party online (whose name she does not provide) who advised Miss Wang that they could help her '*apply for members quickly*'. As a result, Miss Wang admits she gave '*to others*', by which it is submitted is reference to this third party, her ACCA account and password. She goes on to explain that '*I did not read it or review the content submitted*'. Based on what ACCA knows from other similar cases, it is submitted that this third party uploaded template PO statements to Miss Wang's PER training record (as Miss Wang), registered in the name of Miss Wang's supervisor and then approved Miss Wang's POs and time/ experience in the name of Miss Wang's supervisor.

Allegation 3(a) to 3 (d) - Dishonesty

22. ACCA's primary case was that Miss Wang was dishonest when she registered Person A as her supervisor as she knew Person A had not supervised her; had not approved her qualifying experience and that she knew she had not achieved seven POs as described in the corresponding performance objective statements.
23. The extensive advice available online as to how an ACCA trainee must complete their PER makes it clear the statements supporting their POs have to be written by trainees in their own words and as such must be unique, and that the PO's have to be approved by an IFAC qualified supervisor. ACCA contended that it is not credible that Miss Wang was unaware her POs had to be in her own words and describe the experience she had actually gained to meet the relevant Performance Objective. In applying for ACCA membership, it is submitted Miss Wang claimed (i) that her supervisor had approved her time/experience in her PER training record which she knew to be untrue, (ii) to have achieved seven PO's 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 and, (iii) that her supervisor had approved her PO's which she knew to be untrue. ACCA therefore submitted this conduct would be regarded as dishonest by the standards of ordinary decent people.
24. Again, ACCA relied on the contents of Miss Wang's emails of 17 April 2024 and 21 January 2025 where she appeared to accept that she had been dishonest.

Allegation 3(e) – Integrity

25. In the alternative, ACCA submitted that if the conduct of Miss Wang is not found to be dishonest, the conduct demonstrates a failure to act with integrity.

Allegation 4 – Recklessness

26. ACCA submitted in the further alternative that Miss Wang's conduct was reckless in the ordinary sense of the word in that (i) she failed to ensure her supervisor approved her PER training record in all material respects and (ii) she paid no or insufficient regard to the fact that her PO statements should truthfully and accurately set out how the relevant objective had been met. Miss Wang in not having any or sufficient regard to the matters referred to above must have appreciated the risk (which it was unreasonable in the circumstances for her to take) that she had not completed the practical experience element of her training correctly and was therefore ineligible for membership.

Allegation 5 – Failure to co-operate

27. ACCA submitted Miss Wang had a duty to cooperate under the regulations and by not responding to the correspondence had breached this duty.

Allegation 6 – Misconduct / Liability to disciplinary action

28. ACCA submitted that Miss Wang's conduct whether dishonest or lacking integrity or reckless and her failure to cooperate was sufficiently serious to reach the threshold for misconduct. The alternative for failing to co-operate only was liability to disciplinary action.

MISS WANG'S SUBMISSIONS

29. Miss Wang made some email responses to ACCA's investigation. In her email dated 17 April 2024 she stated:

"Thank you very much for your letter. This result is also in my expectations. I also hope that the association can forgive me for being stupid and liberty. (sic) In the past year, I have experienced a difficult year. Beginning in 2020, the Coronavirus

affects the all world and it affected our lives and work, the industry's economy is depressed, the former company's [Firm A] economic benefits are poor, and facing layoffs. Work experience proof file (August 2017 -January 2020) see the attachment 1#&2# for details. [REDACTED]. see the attachment 3#. Since then, [REDACTED] see the attachment 4#, but because the entire environment is not good, the salary of new jobs is not high. At the end of 2021, I found that [REDACTED]. please refer to the attachment 5# [REDACTED]. Since I am a female employee, and I just [REDACTED].. The company [REDACTED]. For details, please refer to the attachment 6# "Salary Certificate of 2023 ". In this context, [REDACTED] to quickly apply through ACCA members, But because my current work unit and the previous work unit are not the employers recognized by the ACCA Association. In addition, [emphasis added] [Person A] who is supervisor that I provided before, she resigned . My direct boss now did not know much about the ACCA membership application process. Without further progress, my heart was very anxious. When I browsed the website, I saw that there was news on the Internet that someone who can help me apply for members quickly. so I made a mistake, I gave my account and password to others ,and I did not read it or review the content submitted. After the submission, I knew that the content could no longer be modified, so the result you saw was the content that repeatedly pasted in a large paragraph. Now, I feel very regretful, and I also hope that the association can give me a chance to modify it. I will completely remove the content other filled in before. I will fill in the true content according to my real situation. I sincerely apologize, Please forgive me ! ”

30. Further in her email dated 21 January 2025, Miss Wang stated:

“Dear Sir/Madam,

Regarding the inquiry from the association, I have always kept it in mind. As of now, I understand that there are two attachments I need to respond to: one is the financial status, and the other is the case statement. I have completed the financial status part, but due to the considerable amount of content in the case statement, I found that I need to go to a print shop to print it out and fill it in before I can provide my response. Currently, I am [REDACTED], and I cannot find any printing facilities nearby. Therefore, I would like to request if it is possible to delay my response to the case statement until after the Chinese New Year. At that

time, I will print the document and upload my response. During this period, I will continue to cooperate with any other investigations or inquiries from the association.

Regarding my situation, I can honestly tell you that at the time, I was [REDACTED] At that time [REDACTED]. [REDACTED] which led me to make such a foolish decision. and my previous employer was not recognized by the association. While browsing online, I came across a website [REDACTED].) where someone claimed to offer membership application services for a fee. I contacted this person online, provided my account and password, and asked [them] to help me complete the PO and apply for membership, hoping that obtaining membership would [REDACTED]. I have attached screenshots of the relevant information for your reference.

I deeply regret my dishonest actions now, and I fully respect any punishment or penalties the association may impose on me. However, I sincerely hope that, considering [REDACTED] [REDACTED]., the association might offer leniency and give me a chance to reform.

Thank you for your understanding.

Best regards,

yi wang”

DECISION ON ALLEGATIONS AND REASONS

31. The Committee accepted the advice of the Legal Adviser. The standard of proof to be applied throughout was the ordinary civil standard of proof, namely the balance of probabilities. It reminded itself of Collins J’s observations in Lawrance v. GMC [2015] EWHC 581(Admin) to the effect that in cases of dishonesty, cogent evidence was required to reach the civil standard of proof.
32. The Committee heard that there had been no previous findings against Miss Wang and accepted that it was relevant to put her good character into the balance in her favour.

DECISION ON FACTS

33. The Committee accepted the advice of the Legal Adviser. It noted the submissions of Mr Brady for ACCA. It reminded itself that the burden of proof

was on ACCA alone and that Miss Wang's absence added nothing to ACCA's case.

Allegations 1 and 2

34. As stated above these allegations were found proved by virtue of Miss Wang's admissions. Further, and in any event, the Committee would have been satisfied on the balance of probabilities that these allegations were established by ACCA's documentary evidence and by Miss Wang's comments in her emails to ACCA of 17 April 2024 and 21 January 2025. It was satisfied that she allowed Person A to be registered as her supervisor, to approve her qualifying experience and POs, and that she paid a third party to do this. Further, it was satisfied that her application for membership did purport to confirm that she had achieved the Performance Objectives listed in Allegation 2. Accordingly, Allegations 1 and 2 were proved.

3) Miss Wang's conduct in respect of the matters described above was:

- a) In relation to Allegation 1 a), dishonest in that Miss Wang knew her supervisor, Person A, had been falsely registered as her practical experience supervisor.**
 - b) In relation to Allegation 1 b), dishonest in that Miss Wang knew her supervisor, Person A, had not approved her qualifying experience.**
 - c) In relation to Allegation 1 c), dishonest in that Miss Wang knew Person A had not approved her nine performance objectives.**
 - d) In relation to Allegation 2, dishonest in that Miss Wang knew she had not achieved all or any of the performance objectives as described in the corresponding performance objective statements or at all.**
35. The Committee next asked itself whether the proven conduct in Allegations 1 and 2 was dishonest.

36. In accordance with the case of *Ivey v Genting Casinos (UK) Ltd T/A Crockfords [2017] UKSC67* the Committee first considered what Miss Wang's belief was, as to the facts.
37. The Committee had specific regard to Miss Wang's emails of 17 April 2024 and 21 January 2025. It noted that in those she accepted that she appointed a third party to complete her PER records. She stated that she paid this third party for their services and provided the third party with her ACCA login details. The records clearly show that the recorded supervisor was Person A, who Miss Wang accepted had not in fact supervised her.
38. The Committee was satisfied on Miss Wang's own responses to ACCA that she knew that Person A had been falsely registered as her supervisor as she clearly accepted that Person A did not act as her ACCA supervisor. Accordingly, Allegation 3 a) is proved.
39. The Committee was satisfied given its finding in Allegation 3 a) that Allegations 3 b) and 3 c) follow and are also proved. Miss Wang knew Person A had not approved her personal experience or her seven performance objectives third party as this has been done in Person A's name by the third party.
40. In relation to Allegation 3 d) the Committee examined the POs submitted and was satisfied that they were identical or significantly similar to those submitted by other trainees in the cohort and, as none of them was the first in time, concluded that they must have been copied.
41. The application for membership was either submitted by the third party or by Miss Wang herself. Whichever was in fact the case, the Committee was satisfied that she would have known that she had not achieved the performance objectives as described in the performance objective statements, since those POs were templates and not reflective of her own experience. The Committee considered it implausible that Miss Wang who it inferred had paid for the third party's services and to whom she gave her ACCA login details, that she would not know the content of what was submitted on her behalf, if she had not made the submission herself. At no stage did Miss Wang assert that she had completed all seven POs and their accompanying statements. Miss Wang accepted that she had outsourced of the task of completing the POs. The

Committee was satisfied that Miss Wang deliberately arranged for a third party to submit her PO statements in an attempt to subvert ACCA's system and fraudulently gain membership to which she was not entitled. Allegation 3 d) was proved.

42. The Committee accepted that there was manifold guidance as to the PER system published and online and the Committee had little doubt that Miss Wang would have been aware of those requirements. The Committee accepted that ACCA's guidance as to its requirements was widely available and that there was also extensive advice available in both English and Mandarin as to the requirements. This makes it clear the statements supporting their POs have to be written by trainees in their own words and as such must be unique.
43. The Committee had regard to the PO statements Miss Wang submitted and accepted that seven of her PO statements (those listed in Allegation 2) were identical or significantly similar to those of other trainees. Given this, it considered it far more likely than not that the POs were not unique to her, and she would have known that.
44. The Committee in the circumstances inferred that the likely scenario was that Miss Wang was taking a short cut to membership. In the circumstances the Committee was satisfied that Miss Wang knew that it was wrong to purport to confirm that she had achieved them in the manner recorded. The Committee rejected any other basis such as mistake or carelessness or recklessness as not credible. Applying the second limb of *Ivey v Genting Casinos (UK) Ltd T/A Crockfords*, the Committee was satisfied that this conduct was dishonest according to the standards of ordinary decent people, who would expect trainee accountants to comply with ACCA's requirements and submit such important documents in their own words. Accordingly, it was satisfied that Allegations 3 a) to d) were proved.

e) In the alternative, any or all of the conduct referred to in Allegation 1 above demonstrates a failure to act with Integrity.

45. Given the Committee's findings in relation to Allegation 3 a) to 3 d) it did not consider the alternative of Allegation 3 e).

Allegation 4 - Recklessness

46. Given the Committee's findings in relation to Allegation 3 a) – d) it did not consider the alternative of Allegation 4.

Allegation 5 - Failed to co-operate

47. The Committee was satisfied that under paragraph 3(1) of the Complaints and Disciplinary Regulations 2014, there was an obligation on Miss Wang to cooperate fully with ACCA in the investigation of any complaint. It was satisfied on the documentation provided that these emails were delivered. However, Miss Wang made no response to ACCA's correspondence requesting her cooperation on 28 May 2024, 30 July 2024 and 19 August 2024. It was satisfied that Miss Wang had a duty to respond and that her lack of response amounted to a breach of the duty on her and was therefore a failure. Accordingly, Allegation 5 was proved.

Allegation 6

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).**

48. The Committee next asked itself whether by submitting a fraudulent PER, Miss Wang was guilty of misconduct.
49. The Committee had regard to the definition of misconduct in Bye-law 8(c) and the assistance provided by the case law on misconduct. To dishonestly seek to attempt to gain membership, was, in the Committee's judgment, deplorable conduct. It was satisfied that Miss Wang's actions brought discredit on herself, ACCA and the accountancy profession. It was satisfied that her conduct undermined one of the fundamental tenets of the profession – to be honest and trustworthy. Her conduct was part of an attempt by Miss Wang to secure

membership to which she was not entitled to it and her conduct undermined the reputation of the profession. Therefore, the Committee was satisfied that Miss Wang's conduct had reached the threshold for misconduct.

50. Further, the Committee was satisfied that Miss Wang's duty to cooperate with her regulator is an important one, both to enable the regulator to properly and fairly discharge its regulatory function and to uphold public confidence in the regulatory system. The Committee had regard to the definition of misconduct in Bye-law 8(c) and the assistance provided by the case law on misconduct. It was satisfied that Miss Wang's actions brought discredit on her, the Association and the accountancy profession. For these reasons the Committee was satisfied that Miss Wang's failure to cooperate was sufficiently serious to amount to misconduct.
51. Given the Committee's judgment that the failure amounted to misconduct the Committee did not need to consider the alternative of liability to disciplinary action.

SANCTIONS AND REASONS

52. The Committee noted its powers on sanction were those set out in Regulation 13(5). It had regard to ACCA's Guidance for Disciplinary Sanctions and bore in mind that sanctions are not designed to be punitive and that any sanction must be proportionate. It took account of Mr Brady's submissions.
53. The Committee accepted the advice of the Legal Adviser.
54. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. The dishonest behaviour was serious. Trust and honesty are fundamental requirements of any professional. Dishonesty by a member of the accountancy profession undermines its reputation and public confidence in it. Failure to co-operate with the regulator was also serious as it hindered the regulator discharging its duty.
55. The aggravating factors the Committee identified were:

- The behaviour was pre-planned and designed to deceive her regulator for personal benefit
- Her actions would have enabled professional membership to be fraudulently obtained with a potential risk of harm to the public
- The serious impact on the reputation of the profession
- No evidence of insight shown into the impact on the profession and public of such conduct

56. The mitigating factors the Committee identified were:

- A previous good character with no disciplinary record
- Some engagement with ACCA with admissions and apology

57. Given the Committee's view of the seriousness of the misconduct, it was satisfied that the sanctions of No Further Action, Admonishment, Reprimand and Severe Reprimand were insufficient to highlight to the profession and the public the gravity of the proven misconduct. In considering a Severe Reprimand, the Committee noted that a majority of the factors listed in the guidance were not present. It also considered the factors listed at C5 of the Guidance that may justify exclusion. The Committee noted that among other factors, dishonesty and an abuse of trust were present here. Any sanction which would allow a dishonest member to attempt to obtain membership fraudulently to remain on the register would fail to protect the public. Miss Wang had, in addition, failed to co-operate with her regulator, which was a fundamental obligation on any professional – although it noted that she had engaged previously and made partial admissions.

58. The Committee reminded itself that it was dealing with a case of dishonesty. It had specific regard to Section E2 of the Guidance in relation to dishonesty and was mindful of the case law to the effect that dishonesty lies at the top of the spectrum of misconduct. The Committee was satisfied that her dishonest behaviour was fundamentally incompatible with Miss Wang remaining on the register of ACCA and considered that the only appropriate and proportionate sanction was that she be removed from the affiliate register.

COSTS AND REASONS

59. ACCA claimed costs of £6,880.50 and provided a detailed schedule of costs. The Committee noted Miss Wang has provided a statement of means, but it did not include any supporting documentation. The Committee decided that it was appropriate to award costs to ACCA in this case and considered that the sum claimed by them was a reasonable one in relation to the work undertaken but made a reduction to £6000 as the hearing lasted less time than anticipated. It then considered Miss Wang's means. She has provided details of her means and that [PRIVATE]. Accordingly, the Committee considered that it was appropriate to make a significant reduction to reflect this. It considered the sum of £1,000 was appropriate and proportionate. It ordered that Miss Wang pay ACCA's costs in the amount of £1,000.

EFFECTIVE DATE OF ORDER

60. The Committee was not satisfied that an immediate order was necessary in the interests of the public. This was because Miss Wang is not a member and so any risk to the public is limited.

Ilana Tessler
Chair
11 June 2025