

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Miss Haiying Cao

Heard on: Tuesday 25, Wednesday 26 & Thursday 27 March 2025

Location: Remotely via Microsoft Teams

Committee: HH Suzan Matthews KC (Chair)
Mr George Wood (Accountant)
Mr Andrew Skelton (Lay)

Legal Adviser: Mr Alastair McFarlane

Persons present

and capacity: Mr Mazharul Mustafa (Case presenter on behalf of ACCA)
Miss Sofia Tumburi (Hearings Officer)
Miss Haiying Cao (Member in person)

Summary: Exclusion from membership and Miss Cao to pay
ACCA's costs in the sum of £1,000.

ACCA



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1. ACCA was represented by Mr Mustafa. Miss Cao attended but was not represented. The Committee had before it a Bundle of Papers, numbered pages 1 – 414, an Additional Bundle, numbered pages 1-204, a Separate Bundle numbered pages 1 – 50, a further Additional Bundle, numbered pages 1-16, a Tabled Additional Bundle numbered pages 1-38 and a 2-page attachment.

ALLEGATIONS

Miss Haiying Cao ('Miss Cao'), at all material times an ACCA trainee,

1. Applied for membership to ACCA on or about 25 July 2020 and in doing so purported to confirm in relation to her ACCA Practical Experience training record:
 - a) Her Practical Experience Supervisor in respect of her practical experience training in the period from 01 April 2016 to 24 July 2020 was Person 'A' when Person 'A' did not supervise that practical experience training in accordance with ACCA's requirements as published from time to time by ACCA or at all
 - b) She had achieved the following Performance Objectives:
 - Performance Objective 2: Stakeholder relationship management
 - Performance Objective 3: Strategy and innovation
 - Performance Objective 5: Leadership and management
 - Performance Objective 12: Evaluate management accounting systems
2. Miss Cao's conduct in respect of the matters described in Allegation 1 above was:
 - a) In respect of Allegation 1a), dishonest, in that Miss Cao sought to confirm her Practical Experience Supervisor did supervise her practical experience training in accordance with ACCA's

requirements or otherwise which she knew to be untrue.

- b) In respect of allegation 1b) dishonest, in that Miss Cao knew she had not achieved all or any of the performance objectives referred to in paragraph 1b) above as described in the corresponding performance objective statements or at all.
 - c) 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), 2b) and or 2c) above, such conduct was reckless in that Miss Cao paid no or insufficient regard to ACCA's requirements to ensure:
- a) Her practical experience was supervised;
 - b) Her Practical Experience Supervisor was able to personally verify the achievement of the performance objectives she claimed and/or verify they had been achieved in the manner claimed;
 - c) That the performance objective statements referred to in paragraph 1b) accurately set out how the corresponding objective had been met.
4. By reason of her conduct, Miss Cao 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 3 above.

PRELIMINARY MATTER

- 2. As a preliminary matter, Miss Cao applied to admit the written evidence of two witnesses on her behalf. Miss Cao explained that she thought these statements had already been received by ACCA and were mainly character witnesses.
- 3. Mr Mustafa explained that there had been a case management meeting to deal with directions in March 2024 and that these statements fell outside those

directions. Whilst he opposed their admission formally, he indicated that it may well be that the Committee would take a pragmatic approach as Miss Cao was a litigant in person.

4. The Committee accepted the advice of the Legal Adviser. It had regard to its powers under Regulation 10(4)(c) of the Complaints and Disciplinary Regulations 2014 (“CDRs”). It considered that the circumstances were exceptional; Miss Cao was unrepresented living and working in Canada, whereas her witnesses were in China. The CMH was a year ago and she had submitted their evidence earlier in her correspondence. The Committee therefore determined that it was in the interests of justice overall to admit this evidence.
5. The Committee also ruled that a two-page PDF document ACCA wished to rely on, should also be admitted as Miss Cao did not object to this and there was no prejudice to her.

BACKGROUND

6. Miss Cao registered as a student on 18 July 2013. She was admitted as an ACCA affiliate on 17 October 2016 and admitted as a member on 31 July 2020.
7. Regulation 3(a) of ACCA’s Membership Regulations provides that an ACCA trainee cannot become a member of ACCA until they have completed three years of approved work experience, in accordance with ACCA’s Practical Experience Requirement (“PER”). The PER requires trainees to achieve nine Performance Objectives (“POs”). For each PO the trainee must complete a personal statement. Each PO must be signed off by the trainee’s Practical Experience Supervisor (“PES”). It is a trainee’s responsibility to find a PES who must be a qualified accountant recognised by law in the trainee’s country and/or a member of an IFAC body with knowledge of the trainee’s work. A PES will therefore be either a trainee’s line manager or an external, qualified accountant, who liaises with the employer about the trainee’s work experience.
8. ACCA’s case was that between December 2019 and January 2021, 100 ACCA trainees had completed personal PER training records in which they claimed

their POs had been approved by a particular supervisor, Person A. Miss Cao was one of these 100 trainees.

9. An individual purporting to be Person A registered as the supervisor for each one of the 100 trainees on the basis of them being a member of the Chinese Institute of Certified Public Accountants (CICPA) an IFAC registered body. ACCA contended that it would not expect any supervisor to have more than 2-3 trainees at any one time. It was apparent to ACCA that the person calling themselves Person A had apparently supervised a very significant number of ACCA trainees at or about the same time.
10. ACCA contacted the registered Person A (an accountant registered with the CICPA) who maintained that they had only acted as supervisor for 1 trainee. They had only supervised that trainee in respect of signing off a single PO and that trainee was not included in the 100 cases under investigation. They denied supervising Miss Cao or any of the other 100 trainees, pointing out that their email address was totally different to the one used by the other "Person A" for the 100 trainees and that whilst the CICPA registration card provided to ACCA was theirs, they had not provided it to ACCA and did not know how this had occurred.
11. ACCA's primary case against Miss Cao is that she was dishonest because she knew that Person A had not supervised her practical experience training in accordance with ACCA's requirements. It also alleged that she dishonestly claimed to have achieved the four performance objectives, listed at Allegation 1b, when she had not done so. ACCA contended this was because her statements were identical or strikingly similar to those of other trainees, which pre-dated those of Miss Cao.
12. Miss Cao's case was that she was not dishonest and in 2019 had searched online for an external accountant to be her Practical Experience Supervisor. She found a supervisor, who identified themselves as Person A, and whom she engaged for a fee. Miss Cao maintained that she believed she was properly supervised. Further, it was Miss Cao's case that she drafted all nine of her own PO statements which she sent to her supervisor. Her supervisor sent back four PO statements to her and advised Miss Cao to use a more generic description

respecting client confidentiality, using the examples they had sent. Miss Cao said that, at the time, she thought she should obey her supervisor and therefore submitted these four, largely in the same form as her supervisor had sent them to her.

EVIDENCE

13. The Committee received ACCA's documentary evidence and heard oral evidence from Mr Foreman, ACCA Customer Operations Team Manager and Linda Calder, ACCA Professional Development Manager, concerning ACCA's Practical Experience Requirement and the processes, systems and content concerning it. The Committee also heard from Person A.
14. The Committee received a large number of documents from Miss Cao. These included: her detailed responses to all of the ACCA's questions during the investigatory process; a detailed "Response Letter to Allegations of Misconduct" of 16 pages with over 100 pages of exhibits and supporting documents; a written "Statement of Defence" of 14 pages as well as the written evidence of her mainly character witnesses. The Committee also had the benefit of receiving oral evidence from Miss Cao, which was tested in cross examination by ACCA.

ACCA'S SUBMISSIONS

Allegation 1a) and b)

15. ACCA contended that Allegations 1a) and 1b) were capable of proof by reference to the following:
 - Linda Calder's evidence which describes ACCA's Practical Experience Requirements.
 - Miss Cao's completed PER training record which was completed on or about 25 July 2020 which then permitted Miss Cao to apply for Membership allowing Miss Cao to become registered as an ACCA member on 31 July 2020.

- Miss Cao's Supervisor details which record that Person A was her 'IFAC qualified external supervisor', and therefore her practical experience supervisor.
 - Miss Cao's PER training record which records that Person A approved all Miss Cao's PO's as set out in Allegation 1b).
 - The statement from Person A obtained by ACCA in which they deny acting as supervisor for any of the ACCA trainees who are the subject of ACCA's investigation.
 - That four of the nine of Miss Cao's PO statements were the same or significantly similar to that of other trainees suggesting at the very least, she had not achieved the objective in the way claimed or possibly at all.
16. In addition, ACCA contended that it was apparent from Miss Cao's responses that she was not supervised during her training in accordance with ACCA requirements or at all by Person A given:
- Her admission Person A had no business relationship with her employer;
 - Her admission and expectation that her performance objectives may be revised by the supervisor, ie Person A;
 - Her admission that she sought an online mentor rather than an online supervisor, and used Alibaba rather than a recognised ACCA resource to find such a person;
 - The comment that *"supervisor has their own habitual and commonly used expressions, therefore, the similarity of language or words further proves that [she] was supervised by the mentor"*, which, like some other comments, does not change the conclusion that Miss Cao was not supervised in the way that ACCA requires to meet the requirements of the qualification.

Allegation 2(a) and 2(b) - Dishonesty

17. ACCA's primary case was that Miss Cao was dishonest when she submitted her Practical Experience Training Record to ACCA because Miss Cao sought to confirm her Practical Experience Supervisor did supervise her practical experience training in accordance with ACCA's requirements or otherwise which she knew to be untrue. Further, ACCA contended she was dishonest because Miss Cao knew she had not achieved the performance objectives referred to in Allegation 1b above, as described in the corresponding performance objective statement or at all. Given the extensive advice available online as to how an ACCA trainee must complete their PER, ACCA contended that it is not credible that Miss Cao was unaware that her practical experience had to be supervised, or that the statement supporting her POs had to be in her own words and describe the experience she had actually gained to meet the relevant Performance Objective.
18. In order to achieve membership, ACCA submitted Miss Cao claimed to have been supervised by Person A in her PER training record, which she knew was untrue, and claimed to have achieved POs 2, 3, 5, and 12 with the use of supporting statements, which she knew had not been written in her own words. She therefore knew she had not achieved the POs as described in the statement or at all.
19. ACCA therefore submitted this conduct in either or both respects would be regarded as dishonest by the standards of ordinary decent people.

Allegation 2(c) – Integrity

20. Further, ACCA submitted that if the conduct of Miss Cao is not found to be dishonest, the conduct in the alternative fails to demonstrate Integrity.

Allegation 3 – Recklessness

21. ACCA submitted in the further alternative that Miss Cao's conduct was reckless as particularised in the Allegation.

Allegation 4 – Misconduct

22. ACCA contended that Miss Cao's conduct would amount to misconduct under any of the allegations.

MISS CAO'S SUBMISSIONS

23. Miss Cao relied on her written responses, her oral evidence and evidence from her witnesses. She gave detailed responses to ACCA in her written submissions and to the Committee in evidence on which she relied and repeated in her submissions as to why she had not been dishonest or lacking in integrity. She submitted that she had never intended to violate any of ACCA's rules and whilst ACCA may interpret them differently, she had acted in good faith. She had spent considerable time studying ACCA's guidance and had paid for supervision by the person she believed to be Person A. She had provided examples of her WeChat messages with Person A and rejected ACCA's contention that they were fabricated. She speculated that the Person A who gave evidence, could have been the Person A who supervised her and Miss Cao said her voice sounded similar to her supervisor, but accepted that she had only spoken to her on a couple of occasions and that the rest of her interaction had been virtual or online. She accepted that in relation to the Performance Objective statements, where she had followed her supervisor's advice to adopt the template with minor adjustments, was the result of her misinterpretation of ACCA's guidelines and amounted to an "*unintentional lapse*".

DECISION ON FACTS

24. The Committee accepted the advice of the Legal Adviser. The Committee reminded itself that the burden of proving the allegations is on ACCA alone and 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 586 (Admin)* to the effect that in cases of dishonesty, cogent evidence was required to reach the civil standard of proof.

25. The Committee heard that there had been no previous findings against Miss Cao and accepted that it was relevant to put her good character into the balance in her favour.
26. The Committee while mindful that this was one of a whole series of cases concerning the involvement of a person purporting to be Person A, judged this case entirely on its own merits and evidence.
27. The Committee carefully considered all the evidence it had received, as well as the submissions of Mr Mustafa on behalf of ACCA and Miss Cao on her own behalf.

Allegation 1a) and 1b)

Applied for membership to ACCA on or about 25 July 2020 and in doing so purported to confirm in relation to her ACCA Practical Experience training record:

- a) Her Practical Experience Supervisor in respect of her practical experience training in the period from 01 April 2016 to 24 July 2020 was Person 'A' when Person 'A' did not supervise that practical experience training in accordance with ACCA's requirements as published from time to time by ACCA or at all.
28. The Committee noted Person A's evidence that she did not supervise Miss Cao or any of the other trainees in this cohort. The Committee accepted Person A's account as credible and consistent with the documentary evidence provided – for example, that the CICPA card was not her card. The Committee was satisfied on the evidence that Person A did not supervise Miss Cao in accordance with ACCA's requirements or at all. Accordingly, the Committee was satisfied Allegation 1a) was proved.
- b) She had achieved the following Performance Objectives:
 - Performance Objective 2: Stakeholder relationship management
 - Performance Objective 3: Strategy and innovation

- Performance Objective 5: Leadership and management
- Performance Objective 12: Evaluate management accounting systems

29. The Committee was satisfied that, as drafted, this allegation simply asserts the factual background that Miss Cao submitted the listed performance objectives to ACCA when she applied for membership and confirmed that she had achieved them. The Committee was satisfied this was established on the documentation produced by ACCA. The Committee found that there was no culpability or mental element alleged in Allegation 1b). Accordingly, the Committee was satisfied that Allegation 1b) was proved.

Allegation 2

Miss Cao's conduct in respect of the matters described in Allegation 1 above was:

- a) In respect of Allegation 1a), dishonest, in that Miss Cao sought to confirm her Practical Experience Supervisor did supervise her practical experience training in accordance with ACCA's requirements or otherwise which she knew to be untrue.

30. The Committee considered whether the proven conduct in Allegation 1a) was dishonest.

31. The Committee considered what Miss Cao's belief was, as to the facts. Miss Cao had given oral testimony and she had repeatedly set out her case in her email responses to ACCA, when they investigated the matter. The Committee noted that Miss Cao had responded to all of ACCA's questions very promptly and that she has maintained a consistent account of her actions and her reasons for them. Further, she has supported her explanation with contemporaneous documentation including screenshots of the WeChat messages, and translations and communications with her supervisor. All of this documentation is consistent with her written explanations and with her oral submissions. Miss Cao has provided a detailed explanation of how she came into contact online with the person who she believed to be Person A.

She has supported this with contemporaneous documentation. She has explained how she sought to verify that this person was qualified by asking for sight of their registration card. She has explained how she paid a fee for their services. She has provided evidence from character witnesses who explained how she is regarded as a conscientious and consistently hard-working individual. She is 31 years of age and has produced evidence that she is currently holding a responsible position and in addition to her other qualifications had obtained a master's degree in finance. She further explained how she had completed all her own PO statements, how these were sent to the supervisor to consider, and how she was advised that some needed to be more generic and not breach client confidentiality. When she received the four listed in allegation 1b), she checked them against her own POs to confirm that they accurately reflected the work she had undertaken. She had read ACCA guidance and thought she was in compliance. For example, she specifically considered ACCA's guidance and contended that "workplace" was wider than a physical office in the online world and particularly so, during the Covid pandemic. Further, she told the Committee that she had simply relied on her supervisor's assurances and guidance. The Committee noted that she accepted that she had not checked that the supervisor had contacted her employers and liaised with her direct line managers to verify the work she had been undertaking.

32. The Committee found the tone and tenor of her written answers to ACCA consistent with her oral evidence. The Committee accepted her account as reliable regarding her contact with her supervisor and the methods used for it. There was no evidence before the Committee on which it could accept ACCA's assertion that the WeChat messages were fabricated. It accepted, for example, Miss Cao's account as more likely than not to be accurate, as set out in an email on 19 August 2022:

"Throughout the mentoring process, I have been using only my mobile phone to contact my mentor through the chat box on Alibaba's website. And since I bought a new phone last year, the old phone I used to contact my mentor was lost, I couldn't get in touch with the mentor, and all the previous communications were lost because I switched phones and the program shutdown.

Throughout the process, I felt that my mentor dutifully guided me and that followed [their] guidance in completing my day-to-day tasks. I believe that this mentoring experience is valuable and is in line with ACCA regulations.”

33. The Committee also considered it was supportive of her account that five of her nine POs submitted through her supervisor were accepted by ACCA as first in time and were not copies of other subsequent POs.
34. The Committee found Miss Cao’s explanations set out in her email responses to ACCA and supported by her contemporaneous documentary evidence and by her oral evidence to be consistent and plausible. The Committee was satisfied that Miss Cao's true belief was that the person she dealt with as her supervisor purporting to be Person A was genuine and that the route and steps they advised were correct. The Committee accepted that Miss Cao had a previous unblemished record, had successfully completed all ACCA exams, and had provided evidence of both successful training and work records. Taking all the evidence into consideration the Committee considered, on balance, that Miss Cao was tricked by a third party pretending to be Person A and therefore Miss Cao had not been acting dishonestly. Accordingly, the Committee was not satisfied that Allegation 2a) was proved.

Allegation 2b)

In respect of allegation 1b) dishonest, in that Miss Cao knew she had not achieved all or any of the performance objectives referred to in paragraph 1b) above as described in the corresponding performance objective statements or at all.

35. For the same reasons as given above, the Committee accepted Miss Cao’s account in relation to submission of the Performance Objective statements. The Committee accepted that it was in Miss Cao’s nature, and culture, to defer to a more senior person. When she was told that four of her PO statements should be more generic, the Committee accepted that Miss Cao thought it was appropriate to follow that advice. It was satisfied that at the material time her state of mind was that she had achieved those performance objectives referred to and that she was not breaching ACCA guidance by adopting the process

suggested to her by the supervisor. She gave a credible explanation as to the PO statements and the Committee accepted that she believed they reflected her work experience. The Committee considered her response under cross-examination to the effect that if she had been “*dishonest and lazy*” and wanted to copy her performance objective statements then *she “would have copied all nine”* to be credible. The Committee found that Miss Cao genuinely believed what she was doing was compliant with ACCA’s requirements and that her PO statements were compliant, and she was satisfied in her own mind that these PO statements reflected her experience and what she had done. Accordingly, Allegation 2b) was not proved.

Allegation 2c)

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

36. The Committee had specific regard to the observations and to the approach to a lack of integrity by Jackson LJ in *Wingate and Evans v The Solicitors Regulation Authority [2018] EWCA Civ 366*. Given the Committee’s conclusions as to Miss Cao’s state of mind and that, in effect, she was tricked by someone impersonating Person A, it was not persuaded that her conduct demonstrated a failure to act with integrity. Accordingly, Allegation 2c) was not proved.

Allegation 3

In the further alternative to Allegations 2a), 2b) and or 2c) above, such conduct was reckless in that Miss Cao paid no or insufficient regard to ACCA’s requirements to ensure:

- a) Her practical experience was supervised;
- b) Her Practical Experience Supervisor was able to personally verify the achievement of the performance objectives she claimed and/or verify they had been achieved in the manner claimed;

- c) That the performance objective statements referred to in paragraph 1b) accurately set out how the corresponding objective had been met.
37. The Committee gave careful consideration whether, in the light of its findings on Miss Cao's state of mind and on the actions she took and the omissions she accepted, her conduct could be considered "reckless". It applied Lord Bingham's observations as to the meaning of recklessness in *R v G [2003] UKHL 50*, namely, that a person acts recklessly with respect to a circumstance when she is aware of a risk that exists and it is in the circumstances known to her, unreasonable to take the risk. Miss Cao had not ensured or even confirmed that her supervisor had communicated with her line managers, when that was integral to the arrangement and was an essential part of ensuring compliance with the requirements for external supervision.
38. The Committee had regard to Miss Cao's own admission that she had been reckless in her approach to Allegation 3c) and was satisfied further that her approach constituted unreasonable risk taking in relation to each of the element set out in Allegation 3.
39. Accordingly, Allegation 3a), b) and c) were proved.

Allegation 4

By reason of her conduct, Miss Cao 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 3 above.

40. The Committee next asked itself whether, by virtue of the proven facts in Allegation 1a) and 1b) and Allegation 3 Miss Cao was guilty of misconduct.
41. The Committee had regard to the definition of misconduct in Bye-law 8(c) and the assistance provided by the case law on misconduct and its findings and its acceptance of Miss Cao's actions as honest but reckless. The Committee found she has secured membership not in accordance with ACCA requirements and that this was very serious.

42. The Committee was satisfied that Miss Cao's reckless conduct brought discredit on herself, the Association and the accountancy profession and therefore reached the threshold for misconduct. Accordingly, Allegation 4 was established.

SANCTIONS AND REASONS

43. The Committee noted its powers on sanction were those set out in Regulation 13(1) of the CDRs. 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 Mustafa's submissions and those of Miss Cao.
44. The Committee accepted the advice of the Legal Adviser.
45. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. Whilst the conduct was not dishonest, it was reckless and such behaviour for a professional is serious. Her reckless actions enabled her to secure membership of the profession to which she was not entitled.
46. The aggravating factors the Committee identified were:
- Professional membership was recklessly obtained with a potential risk of harm to the public
 - The serious impact on the reputation of the profession
47. The mitigating factors the Committee identified were:
- A previous good character with no disciplinary record.
 - There was good evidence of insight and acceptance and apology.
 - There has been full co-operation in the disciplinary process.

- She has voluntarily undertaken an ethics course in an endeavour to have a better understanding of professional accountancy requirements.
48. Given the Committee's view of the seriousness of the misconduct, it was satisfied that the sanctions of No Further Action, Admonishment, and 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 present. However, the Committee considered that a Severe Reprimand was not a sufficient and proportionate sanction as it left Miss Cao a member of the profession, which by her reckless actions she was not entitled to. The Committee then considered the factors listed at C5 of the Guidance that may justify exclusion. The Committee noted that among other factors, a serious departure from relevant professional standards and that the recklessness had the potential to affect a substantial number of clients/members of the public, were present here. Any sanction which would allow a member who had achieved membership recklessly to remain a member would fail to protect the public.
49. The Committee reminded itself that it was dealing with a case of recklessness and not dishonesty. However, it considered that the results of this reckless behaviour were fundamentally incompatible with Miss Cao remaining on the register of ACCA. Therefore, the only appropriate and proportionate sanction was that Miss Cao be excluded from membership.

COSTS AND REASONS

50. ACCA claimed costs of £16,313.50 and provided a detailed and simple schedule of costs. The Committee noted Miss Cao has provided a full statement of means supported by 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 as the hearing lasted less time than anticipated. Further, the Committee considered it appropriate to make a significant reduction because of Miss Cao's financial statement [PRIVATE]. Accordingly, the

Committee concluded that the sum of £1,000, a figure Miss Cao had confirmed she was able to pay, was appropriate and proportionate in all the circumstances. It ordered that Miss Cao pay ACCA's costs in the amount of £1,000.

EFFECTIVE DATE OF ORDER

51. The Committee was satisfied that, given she had obtained her current membership through reckless conduct and had not completed qualification as required, the potential risk to the public and profession, justified the making of an immediate order in the interests of the public.

HH Suzan Matthews KC
Chair
12 April 2025