

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Miss Xunxi Liu

Heard on: 09 May 2025

Location: Held remotely by Microsoft Teams

Committee: Mr Andrew Gell (Chair),
Ms Andrea White (Accountant),
Ms Sue Heads (Lay)

Legal Adviser: Ms Ini Udom

**Persons present
and capacity:** Ms Michelle Terry (ACCA Case Presenter)
Ms Sofia Tumburi (Hearings Officer)

Summary: Exclusion from the register with immediate effect

Costs: £500

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SERVICE OF PAPERS

1. The Committee considered the following documents:
 - a. Hearing bundle (pages 1 to 259)
 - b. Additional bundle 1 (pages 1 to 26)
 - c. Separate bundle (pages 1 to 89)
 - d. Service bundle (pages 1 to 21)
2. The Committee listened carefully to the submissions made by Ms Terry and also considered the advice of the Legal Adviser, which it accepted.
3. The Committee read the letter dated 11 April 2025 sent from ACCA by email to Miss Liu and its delivery receipt. It noted the subsequent emails sent to her with the necessary link and password to enable her to gain access to the letter and the documents relating to this hearing. A chaser email was sent on 22 April 2025. The Committee noted that the emails had been delivered successfully.
4. On 07 May 2025 ACCA attempted to call Miss Liu. The call was not answered. An email was sent the same day and a further email was sent on 08 May 2025.
5. The Committee was satisfied that such emails had been sent to Miss Liu's registered email address in accordance with Regulation 22 of the Complaints and Disciplinary Regulations 2014 as amended ("CDR"). CDR 22(8) stipulates that, when a notice has been sent by email, it is deemed to have been served on the day it was sent.
6. The emails and the documents to which Miss Liu had access also contained the necessary information in accordance with CDR 10.
7. Consequently, the Committee decided that Miss Liu had been properly served with Notice of the proceedings.

PROCEEDING IN ABSENCE

8. Miss Liu was not in attendance at the hearing. ACCA applied to proceed with the hearing in her absence.

9. The Committee accepted the advice of the Legal Adviser. There was evidence before the Committee to confirm that the emails from ACCA had been sent to the email address Miss Liu had provided to ACCA and that she had used that address to correspond with ACCA. It was accepted that it could be reasonably inferred that Miss Liu had access to her registered email account, was aware of the hearing and had decided not to attend.
10. The Committee determined that it was important that Miss Liu had expressly stated on the completed Case Management Form that she did not intend to attend the hearing and was content for matters to proceed in her absence.
11. The Committee concluded that Miss Liu was aware of today's hearing, which she could have joined by telephone or video link but had voluntarily absented herself.
12. The Committee decided that the hearing should proceed in the absence of Miss Liu. It was acknowledged that Miss Liu might be disadvantaged by not being present. However, the case was largely built upon documentary evidence. Furthermore, Miss Liu had provided some responses and made some admissions. In the circumstances the Committee was confident that it would be able to test ACCA's case fairly and properly in her absence. The Committee considered that to proceed in Miss Liu's absence would be in the public interest to have matters dealt with expeditiously.
13. There was no indication that an adjournment would secure Miss Liu's attendance and indeed no such application had been made. The Committee considered that ACCA had done everything possible to enable Miss Liu to attend the hearing.

ALLEGATIONS

Schedule of Allegations

Miss Xunxi Liu ('Miss Liu'), at all material times an ACCA trainee:

- 1) Whether by herself or through a third party applied for membership to ACCA on or about 25 October 2022 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 10 September 2019 to 20 October 2022 was Person A when Person A did not supervise that practical experience training in accordance with ACCA's requirement as published from time to time or at all.
 - b) She had achieved the following Performance Objectives:
 - Performance Objective 1: Ethics and professionalism
 - Performance Objective 2: Stakeholder relationship management
 - Performance Objective 3: Strategy and innovation
 - Performance Objective 4: Governance, risk and control
 - Performance Objective 5: Leadership and management
 - Performance Objective 7: Prepare external financial reports
 - Performance Objective 18: Prepare for and plan the audit and assurance process
 - Performance Objective 19: Collect and evaluate evidence for an audit or assurance engagement
 - Performance Objective 20: Review and report on the findings of an audit or assurance engagement
- 2) Miss Liu's conduct in respect of the matters described in Allegation 1 above was:
 - a) In relation to Allegation 1a), dishonest in that Miss Liu 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 relation to Allegation 1b), dishonest in that Miss Liu knew she had not achieved all or any of the performance objectives referred

to in Allegation 1b) above as described in the corresponding performance objectives 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 Liu 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 Liu 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.

BACKGROUND

- 14. On 17 October 2022, Miss Liu was admitted as an affiliate.
- 15. On 31 October 2022, Miss Liu was admitted as a member.

The process to acquire relevant practical experience

- 16. The Professional Development Manager's statement details the process Miss Liu would have been required to follow to achieve membership of ACCA.
- 17. 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.

18. An ACCA trainee's practical experience is recorded in that trainee's Practical Experience Requirement (PER) training record which is completed using an online tool called 'MyExperience' which is accessed via the student's MyACCA portal.
19. 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 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.
20. 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 practical experience supervisor. This means the same person can and often does approve both the trainee's time and achievement of POs.
21. 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.
22. 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.

23. Information has been obtained from one of ACCA's offices in China about the extensive support given to ACCA trainees in China.

ACCA's investigation

24. 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.
25. The three email addresses were as follows:
 - a. Email 1
 - b. Email 2
 - c. Email 3
26. Further analysis of this cohort of 91 trainees confirmed the following:
 - a. Most of these trainees were registered with ACCA as resident in China.
 - b. 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.
 - c. 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.
27. Consequently, all 91 trainees were referred to ACCA's Investigations Team. Miss Liu is one such trainee.

The Practical Experience Requirement (PER) training record of Miss Liu

28. A copy of the PER training record for Miss Liu was made available to the Committee. It records that she was employed by one firm, Firm A as an Accountant:
- a. Miss Liu was employed by Firm A from 10 September 2019 to 20 October 2022 in the role of Audit.
 - b. The Supervisor Details for Miss Liu appear to confirm that Person A registered on 22 October 2022 as her 'IFAC qualified line manager'.
 - c. As Miss Liu's apparent IFAC qualified line manager, Person A was authorised to approve both Miss Liu's time/ experience (while employed at Firm A) and all her POs and appeared to do so, as recorded in Miss Liu's PER. In that regard, Miss Liu requested that Person A approve her time/experience of 37 months on 22 October 2022 and Person A appeared to do so the same day. The same day Miss Liu requested that Person A approve all her nine POs and Person A appeared to do so on the same day.
 - d. The Supervisor Details also record that Person A registered with Email 1. This was one of the three common email addresses shared amongst this cohort of 91.
 - e. The Committee was provided with sample extracts of supervisor details for other ACCA Trainees whose supervisor's names are different but whose email addresses are the same as those of Miss Liu's supervisor.
 - f. The registration details provided by Miss Liu's apparent supervisor, Person A, included the common email address and the CICPA membership number [PRIVATE]. However, although the name has been pixelated and the membership number is visible being [PRIVATE]. This is not the same as the membership number provided by Miss Liu's claimed supervisor. This CICPA membership card was uploaded by many supervisors who share one of the three common email addresses.

Analysis of Miss Liu's PER training record compared with other ACCA trainees being part of this cohort

29. All PO statements should be unique and must not be copied from other trainees or from templates as this undermines the PER element of the ACCA qualification.
30. As part of ACCA's investigation a careful analysis was carried out comparing the POs of trainees within the cohort of 91. The purpose of this analysis was to determine if the PO statements of any one trainee were identical or significantly similar to the POs of any other trainee. Attention was paid to which PO was written first in time.
31. The following observations were made:
 - a. None of Miss Liu's PO statements were first in time; and
 - b. All 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, all of which predate those of Miss Liu's.

Contact between Miss Liu and ACCA

32. Following referral of this matter to ACCA's Investigations Team, a member of that team sent an encrypted email to Miss Liu on 15 April 2024 attaching a letter which clearly set out the complaint and requested that Miss Liu respond to a number of questions by 29 April 2024.
33. Shortly after this encrypted email was sent, a non-encrypted email was sent to Miss Liu asking her to check if she had received the encrypted email and providing a password.
34. Miss Liu sent a brief response on 17 April 2024, stating '*I have received the password. Everything is ok. Thanks*'.
35. No further response was received by the deadline of 29 April 2024, and therefore a further encrypted email was sent to Miss Liu on 30 April 2024 with

- a copy of the letter and other documents attached to the previous email. In the covering email Miss Liu was reminded of her obligation to cooperate by responding to the questions in the letter and to do so by 14 May 2024.
36. An email was sent to Miss Liu a few days later on 01 May 2024 asking her to check if she had received the encrypted email and if not to let ACCA know.
 37. Again, no response was received from Miss Liu. Therefore, a further encrypted email was sent to Miss Liu on 15 May 2024 with a copy of the letter and other documents attached to the previous email. In the covering email Miss Liu was reminded of her obligation to cooperate by responding to the questions in the letter and to do so by 29 May 2024.
 38. On 16 May 2024, a phone call was made to Miss Liu in which she confirmed she had received ACCA's emails and agreed to respond. A note of this call was provided to the Committee.
 39. On 24 May 2024, Miss Liu emailed ACCA's investigation team stating '*I have received your emails. May you tell me what should I do to prove the authenticity of my PER and dismiss the compliant against me by the Professional Conduct Department*'.
 40. ACCA responded the same day advising Miss Liu that the matter was being investigated in accordance with ACCA's Complaints and Disciplinary Regulations and that she was required to cooperate by responding to the questions in ACCA's letter.
 41. On 06 June 2024, Miss Liu emailed ACCA stating:

'I'm sorry, I can't answer any of the above questions. I was deceived without my knowledge. When I sent you an email on May 16th, I wasn't aware of this issue until I carefully reviewed the policies related to PER in the past few days. During the period from 2019 to 2022, I was still in college. At that time, I was searching for part-time jobs online and found an ACCA QQ group where I met a teacher who claimed to be doing ACCA training. He was recruiting students and hoped that I could join him. Because my financial situation was very difficult, I agreed to him. He needs to check my grades, so I gave him my

account and he will check it himself. Later, he applied for membership without my knowledge, and by the time I found out, I had already become a member. I had always thought that applying for ACCA membership was just a process, and I only needed to submit the application. I didn't know there was such a complex thing to do, so until May 16th, I still felt puzzled why it was still being checked. As mentioned earlier, my financial situation is not good and the annual membership fee is high, so I did not intend to apply, but this teacher directly applied. Later, due to the unsatisfactory enrollment situation, we did not continue our cooperation. I tried to contact him a few days ago, but my QQ was too long and I couldn't log in anymore.

All the matters in your question were directly handled by him. Although I am unaware, I do have negligence.'

42. ACCA emailed Miss Liu on 30 July 2024 with further questions to which she responded on 11 August 2024. Below are the questions followed by Miss Liu's responses:

- 1) You have advised me that you found an ACCA QQ group online where you met a teacher to whom you provided your ACCA account login so he could check your grades. My understanding is that this teacher completed all parts of your PER training record and then went on to successfully apply for membership on your behalf. My understanding therefore is that this teacher registered in the name of your claimed supervisor (being Person A) and having done so, then uploaded template PO statements to your PER training record. The teacher, in the name of Person A, then approved both time and PO's in your PER training record. Please confirm my understanding is correct. If it is not correct, please explain.

Your understanding is correct. I need to add a few words, even though they were mentioned in the email. At that time, due to my negligence, I really thought that applying for membership only needed to click the application button, I didn't know there were so many things to do

- 2) Your PER training records states your experience was gained at Firm A where you were employed from September 2019 to October 2022, working 35 hours a week. You have stated 'During the period from 2019

to 2022, I was still in college'. My understanding therefore is that you were not employed at the above firm during the above period and therefore were not supervised by Person A. Is that correct?

Your understanding is correct. At that time, I was still in school. Due to financial difficulties, I wanted to find some part-time jobs, but I was deceived

- 3) Please provide me with the name of the teacher together with any text messages, emails or any other communications you had with this person.

It's been too long, I can't find it. QQ is now outdated, I hardly use it anymore, and my previous account has been cancelled because I haven't logged in for a long time

- 4) You state the teacher applied for ACCA membership on your behalf without your knowledge. Given this requires the payment of a fee to ACCA, did you pay this teacher a fee and if so what was the amount.

I did not pay any fees, and I speculate that he helped me apply for membership with the intention of allowing me to join his part-time job, so he did not charge any fees. I borrowed money from a loan to go to school, and I don't have the money to pay him

- 5) You state the teacher 'applied for membership without my knowledge, and by the time I found out, I had already become a member' and also 'my financial situation is not good and the annual membership fee is high, so I did not intend to apply, but this teacher directly applied.' That being so, please advise me why you did not tell ACCA that a third party had applied for membership on your behalf. If you did advise ACCA, please provide me with a copy of that communication.

As I mentioned earlier, I thought applying for membership required clicking on the application button, I didn't think there was a problem at the time, so I did not tell ACCA. I told you in the initial email: When I sent you an email on May 16th, I wasn't aware of this issue until I carefully

reviewed the policies related to PER in the past few days . It wasn't until then that I realized there was a problem

43. On 14 October Miss Liu wrote to ACCA in the following terms:

Hello, recently I saw that ACCA's annual fee waiver channel has been opened, and I am preparing to apply for an annual fee waiver from ACCA. This may be new information, I will supplement it to you now.

I have attached my salary statement, which was exported from the bank.

On June 20, 2024, I received a salary of 4618.58 yuan

In July 2024, I did not receive my salary due to poor performance that month

On August 20, 2024, I received a salary of 4690.58 yuan

On September 20, 2024, I received a salary of 4876.58 yuan

My annual income is approximately 50000 RMB

DECISION ON FACTS, ALLEGATIONS AND REASONS

44. As stated above, and in reaching its decisions with regard to the allegations, the Committee considered the documents set out at the start of this Determination. The Committee listened carefully to the submissions made by Ms Terry and also considered legal advice, which it had accepted.
45. Allegations 1- 3 concern the conduct on the part of Miss Liu in relation to the completion of her practical experience training which is a prerequisite to applying for full membership of ACCA.
46. Allegation 4 concerns misconduct or in the alternative liability to disciplinary action.
47. In reaching its findings of fact in respect of the allegations the Committee considered carefully, and accepted, the evidence of the following witnesses:
- (i) The witness statements of the ACCA Professional Development Manager, dated 21 May 2024 and 08 August 2024.
 - (ii) The witness statement of the Senior Administrator in ACCA's Member Support Team, dated 20 October 2022.

48. None of the above evidence had been challenged by Miss Liu.
49. The Committee also considered the content of the documents provided by ACCA in support of its case, all of which were consistent with the written evidence of the witnesses.
50. The Committee accepted the advice of the Legal Adviser as to how to approach the allegations, the evidence, its deliberations and the burden and standard of proof.

THE COMMITTEE'S DECISION IN RESPECT OF ALLEGATIONS

Allegation 1(a)

51. This Allegation was found proved by way of admission.

Allegation 1(b)

52. This Allegation was found proved by way of admission.

Allegations 2(a) and (b)

53. The Committee had found that Miss Liu knew:
 - a. What was required of her in the completion of her PER.
 - b. What the supervision requirements were.
 - c. That Person A had not supervised her practical training.
54. Nevertheless, Miss Liu had held out that she had been supervised by Person A and that Person A had approved her POs. Miss Liu's actions had been deliberate and intentional.
55. The Committee found that the explanation provided by Miss Liu lacked credibility. The Committee noted that there was a wealth of information and support available to Miss Liu to guide her through the PER process and ACCA's membership application. Information was additionally available in the local language.

56. The Committee was satisfied, therefore, that there was significant information available to Miss Liu to enable her to understand fully the process relating to ACCA'S PER and the training that was involved.
57. Furthermore, it did not consider that it was credible that she would have embarked upon ACCA training with the limited knowledge of the process claimed.
58. Additionally, it was noted that Miss Liu must have provided the third party, an individual she had met on the internet and no longer held any details for, with her ACCA login details. She went on to accept membership and pay the fees due. The Committee was satisfied that she was complicit and knew that she was participating in a deception upon ACCA.
59. The Membership application guidance available to Miss Liu makes it clear that in relation to her PER the evidence provided must relate to personal experience. This requirement is fundamental to membership. Miss Liu's submission was not based on personal experience and detailed experience that was not hers. This was accepted by Miss Liu through her admission of Allegation 1(b). ACCA's investigation revealed the similarities with other submissions and a widespread scheme to deceive it.
60. The acquisition of membership benefitted no one other than Miss Liu. The Committee was unable to discern any reason why a third party would have unilaterally applied for membership without her knowledge or acquiescence.
61. Deceit was used to obtain membership and the Committee was satisfied that, by the standards of ordinary decent people, such conduct would be considered to be dishonest.
62. Consequently, the Committee found Allegations 2(a) and 2(b) proved.

Allegation 2(c)

63. On the basis that this Allegation was pleaded in the alternative to Allegation 2(a) and 2(b), the Committee made no finding in respect of it.

Allegations 3(a), (b) and (c)

64. On the basis that this Allegation was pleaded in the alternative to Allegation 2(a) and 2(b), the Committee made no finding in respect of it.

Allegation 4

65. Taking account of its findings that Miss Liu had acted dishonestly, the Committee was satisfied that she was guilty of misconduct. Such conduct fell far below the standards expected of an accountant and member of ACCA and could properly be described as deplorable. In the Committee's judgement, it brought discredit to Miss Liu, the Association and the accountancy profession.
66. The practical training and PER process is in place to protect the public and maintain standards within the profession. It represents a fundamental requirement for membership. Miss Liu's actions undermined ACCA's qualification and membership process.
67. Members of the public would be very concerned to learn that membership to ACCA had been gained under deliberate, false pretences and fellow practitioners would have no hesitation in finding Miss Liu's conduct deplorable. A substantial risk to the public was created by Miss Liu's conduct and continuing to pose as a qualified accountant.
68. The misconduct was considered by the Committee to be extremely serious, with wide ranging implications including jeopardising public safety and undermining the declaration and maintenance of proper standards.

SANCTION AND REASONS

69. The Committee considered what sanction, if any, to impose taking into account all it had read in the bundle of documents, ACCA's Guidance for Disciplinary Sanctions, and the principle of proportionality. It had listened to submissions from Ms Terry, and to the legal advice from the Legal Adviser, which it accepted.
70. The Committee considered the available sanctions in increasing order of severity. The Committee deemed that no further action was inappropriate and

would not address the need to protect the public. There were no exceptional circumstances or mitigation evident in this case.

71. The Committee was mindful of the fact that the purpose of any sanction was not to be punitive, although it may have that effect. Rather the purpose of any sanction was to protect the public interest, namely to protect members of the public, maintain public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance.
72. The Committee considered the Guidance including the Table at section F. It concluded that the misconduct found proved was very serious, involving deceiving a Regulator.
73. The Committee considered whether any mitigating or aggravating factors featured in this case. The Committee accepted that there were no previous findings against Miss Liu but concluded that this carried little weight bearing in mind the circumstances of the case and the fact that Miss Liu's, dishonestly obtained, membership was in its infancy.
74. As for aggravating features, on the basis of the Committee's findings, it had been established that Miss Liu's behaviour had been dishonest. Particular features of the misconduct were of note:
 - a. She had engaged in deception of her Regulator.
 - b. She had acted for personal gain.
 - c. Miss Liu had gained qualification as an accountant without proving the necessary competence or experience. Her conduct had the potential to harm/ adversely impact members of the public and future employers.
 - d. Her conduct had the potential to undermine public confidence in the profession and ACCA.
75. The Committee concluded that neither an admonishment, a reprimand nor severe reprimand would adequately reflect the seriousness of the Committee's findings. These sanctions would not be sufficient or proportionate. This was a

case of deliberate dishonesty. Miss Liu had not made any genuine expression of remorse and had displayed a lack of insight. The Committee was satisfied that her engagement with the proceedings had been focussed on limiting her liability and displayed no understanding of her professional duties or the impact of her misconduct on the public and the profession. There were no persuasive mitigating features to the case. The misconduct had been deliberate and was not of a minor nature.

76. Miss Liu had been found to have acted dishonestly in her pursuit of membership with ACCA. The dishonesty that had been found proved was at the top end of the spectrum. The dishonesty had involved collusion with a third party. The Committee concluded that she presented a risk to the accountancy profession and the public.
77. In the Committee's judgement, Miss Liu's overall conduct was fundamentally incompatible with being a member of ACCA and risked undermining the integrity of ACCA membership. The Committee adopted the Guidance which stated that the reputation of ACCA and the accountancy profession was built upon the public being able to rely on a member to do the right thing in difficult circumstances. It noted this was a cornerstone of the public value which an accountant brings.
78. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Miss Liu shall be excluded from membership of ACCA. Indeed, as membership had not been achieved through legitimate means, ensuring competency, this sanction was necessary. The risk to the public is ongoing. Miss Liu is currently a member of ACCA when she should not be.
79. On behalf of ACCA, Ms Terry submitted that the order should have immediate effect. The Committee sought advice from its Legal Adviser and considered this submission. It concluded that as Miss Liu continues to present a risk to the public the order must be of immediate effect to provide adequate and effective protection.

COSTS AND REASONS

80. The Committee had been provided with a simple cost schedule and a detailed cost schedule. It accepted the advice of its Legal Adviser.
81. The Committee concluded that ACCA was entitled to be awarded costs against Miss Liu, all allegations, including dishonesty, having been found proved. The application for costs was reasonable and in line with Regulation 15.
82. The amount of costs for which ACCA applied was £6,848.50. The Committee considered that these costs had been fairly incurred, however, an adjustment to account for the shorter length of hearing than that estimated would be appropriate.
83. The Committee paid careful regard to the principle of proportionality and reviewed the Statement of Financial Position provided by Miss Liu. The statement was not challenged by ACCA and was necessarily accepted at face value by the Committee. The Statement of Financial Position was supported by a bank statement.
84. The Committee was mindful that it had a duty to avoid causing severe financial hardship.
85. The Committee duly reduced the costs claimed.
86. Costs were awarded against Miss Liu in the sum of £500.

Mr Andrew Gell
Chair
09 May 2025