Think Ahead

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Mr Mingfeng He**
Heard on:	**Thursday 27 November 2025**
Location:	**Remotely via Microsoft Teams**
Committee:	**Mr Maurice Cohen (Chair)** **Mr Ryan Moore (Accountant)** **Ms Yvonne Walsh (Lay)**
Legal Adviser:	**Mr Robin Havard**
Persons present and capacity:	**Mr Matthew Kerruish-Jones (ACCA Case Presenter)** **Miss Sofia Tumburi (Hearings Officer)**
Summary:	**Allegations 1, 2(a), 3(a), (b) & (c) & 4(a) were found proved.**
Sanction:	**Exclusion from membership of ACCA with immediate effect.**
Costs	**£6,000 to be paid by Mr He to ACCA**

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PRELIMINARY APPLICATIONS

SERVICE OF PAPERS

1. The Committee had considered the following documents: a Report and Evidence Bundle (pages 1 to 515), a Case Management Form ("CMF")(pages 1 to 14) and a Service Bundle (pages 1 to 25). The Committee had listened carefully to the submissions made by Mr Kerruish-Jones and considered legal advice, which it had accepted.

2. The Committee had read the Notice of Proceedings dated 30 October 2025 sent by ACCA by email to Mr He at the email address on ACCA's register. It had noted the subsequent emails sent to Mr He with the necessary link and password to enable him to gain access to the letter and the documents relating to this hearing.

3. The Committee had noted that, whilst the emails sent to Mr He had been sent to him at the email address on ACCA's register, the delivery receipts for each email was marked "Undeliverable". However, the Committee was satisfied that this must have been caused by action taken by Mr He. The Committee noted that, in the main bundle of documents, Mr He had been corresponding with ACCA in November and December 2023 using the same email address on ACCA's register. As recently as 26 February 2024, ACCA had sent an email to Mr He using that email address and there was evidence that the email had been opened.

4. The Committee noted that there was an obligation on the part of members, to include Mr He, to notify ACCA forthwith of any change to their registered addresses. In the absence of any such notification, ACCA had no option but to rely on the information on ACCA's register.

5. The Committee was satisfied that the emails of 30 October 2025 had been sent to Mr He in accordance with regulation 22 of the Complaints and Disciplinary Regulations 2014 as amended ("CDR"). CDR22(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 Mr He had access also contained the necessary information in accordance with CDR10.

7. Consequently, the Committee decided that Mr He had been properly served with the Notice of Hearing.

APPLICATION TO PROCEED IN THE ABSENCE OF MR HE

8. Mr He failed to respond to the email of 30 October 2025.

9. On 13 November 2025, ACCA tried to call Mr He on the mobile number registered with ACCA. However, there was no answer nor was there the facility to leave a message.

10. On the same day, ACCA sent an email to Mr He confirming their attempt to contact him by telephone, reminding him of the hearing on 27 November 2025, his ability to join by telephone or video, and asking him again whether he required an interpreter. Mr He was also asked to confirm whether, if he did not attend, he was content for the hearing to proceed in his absence. There was no response.

11. On 20 November 2025, ACCA tried again to call Mr He on the mobile number registered with ACCA. However, there was no answer nor was there the facility to leave a message.

12. On 20 November 2025, ACCA sent an email to Mr He the content of which was the same as the email of 13 November 2025. It confirmed ACCA's attempt to contact Mr He by telephone, and again reminding him of the hearing on 27 November 2025, his ability to join by telephone or video, and asking him again whether he required an interpreter. Mr He was also asked to confirm whether, if he did not attend, he was content for the hearing to proceed in his absence. There was no response.

13. On 26 November 2025, ACCA tried again to call Mr He on the mobile number registered with ACCA. However, there was no answer nor was there the facility to leave a message.

14. On 26 November 2025, ACCA sent an email to Mr He which contained the same information as contained in the emails of 13 and 20 November 2025. There was no reply.

15. Finally, on 26 November 2025, ACCA sent a further email to Mr He which included the link enabling him to join the hearing today in the event that he changed his mind and decided to attend. However, he had not appeared at the hearing.

16. The Committee considered that ACCA had done everything possible to enable Mr He to attend the hearing. The Committee was satisfied that, whilst there was evidence to suggest that the emails had not been delivered, they had been sent to the address on ACCA's register and ACCA had not been notified by Mr He of any other email address to which emails should be sent.

17. Furthermore, as stated above, the Committee noted that, for example in his emails to ACCA dated 30 November 2023 and 21 December 2023, Mr He had used the same email address as the one to which the email had been sent by ACCA on 30 October 2025 attaching the Notice of Hearing and its ensuing emails of 13, 20 and 26 November 2025.

18. The Committee also took into consideration the three attempts that ACCA had made to contact Mr He by phone on the number recorded on ACCA’s register and there had been no answer, nor was there any opportunity to leave a message asking him to make contact.

19. The Committee concluded, on the balance of probabilities, that Mr He had voluntarily absented himself and had no intention of engaging with the proceedings.

20. In reaching this conclusion, the Committee also took account of Mr He’s failure to respond to the correspondence sent to him in the course of the investigation and which formed the basis of Allegation 3 below.

21. The Committee was also satisfied that, taking account of the seriousness of the allegations, it was in the public interest to proceed. The Committee did not

consider that any benefit would be derived in adjourning the hearing and no such application had been made.

22. Finally, the Committee was satisfied that it was in a position to reach proper findings of fact on the written evidence presented to it by ACCA and the responses provided by Mr He.

23. The Committee ordered that the hearing should proceed in the absence of Mr He.

[PRIVATE]

ALLEGATIONS

Mingfeng He ('Mr He'), at all material times an ACCA member,

1. Falsely represented to ACCA that he had supervised twelve ACCA trainees between 11 August 2021 and 17 October 2022 as part of their practical experience in accordance with ACCA's requirements.

2. In relation to Allegation 1, such conduct was:

    (a) Dishonest, in that Mr He knew that he had not supervised the twelve ACCA trainees or any of them, as part of their practical experience, in accordance with ACCA's requirements or at all; or in the alternative:

    (b) Such conduct demonstrates a lack of integrity.

3. Failed to co-operate with ACCA's Investigating Officer in breach of the Complaints and Disciplinary Regulations 2014 Regulation 3(1), in that he failed to respond fully or at all to any or all of ACCA's correspondence dated:

    a) 18 January 2024;
    b) 09 February 2024;
    c) 26 February 2024.

4. By reason of his conduct, Mr He is:

a) Guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out above; or in the alternative:

b) Liable to disciplinary action pursuant to bye-law 8(a)(iii).

DECISION ON FACTS, ALLEGATIONS AND REASONS

24. In reaching its decisions with regard to the allegations, and as stated above, the Committee had considered the following documents: a Report and Evidence Bundle (pages 1 to 515) and a Service Bundle (pages 1 to 25). The Committee had listened carefully to the submissions made by Mr Kerruish-Jones, and had taken account of legal advice, which it had accepted.

25. The Committee kept in mind that the burden of proving the allegations rested with ACCA and the standard of proof to be applied was the civil standard, namely on the balance of probabilities.

Allegation 1

26. On 02 August 2021, Mr He was admitted as a member.

27. In reaching its findings of fact in respect of Allegation 1, the Committee had considered carefully, and accepted, the evidence of Ms Dawn McKenna, ACCA's Professional Development Manager, as contained in a statement dated 09 May 2025 and its exhibits.

28. None of the above evidence had been challenged by Mr He.

29. The Committee had 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 Ms McKenna.

30. Finally, the Committee had taken into account the responses provided by Mr He as outlined below.

31. Allegation 1 relates to the role of a Practical Experience Supervisor ("PES") in the process a trainee would have been required to follow to be able to apply for membership of ACCA, as detailed by Ms McKenna in her statement.

The process to acquire relevant practical experience

32. 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.

33. 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.

34. 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 PES approves that PO.

35. 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 (i.e. their PES). This means the same person can and often does approve both the trainee's time and achievement of POs.

36. 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, and must know the

trainee's work. In that regard, ACCA's PER 2019 guide as exhibited to Dawn McKenna's statement states:

'If … … your organisation does not employ a professionally qualified accountant who can sign-off your performance objectives then you could ask an external accountant or auditor who knows your work, to be your practical experience supervisor and work with your line manager to sign off your objectives.'

37. Trainees must enter their PES's details using their ACCA MyExperience online recording tool which generates an invitation to their nominated supervisor to act as their supervisor. If the supervisor accepts that invitation, the supervisor is required to record their details using the same recording tool.

38. All PESs have to be registered with ACCA through ACCA's online tool. For those supervisors registering as a trainee's IFAC qualified supervisor (whether internal or external), they are required to provide the name of their IFAC member body and their IFAC membership number issued by that body.

39. Once all nine POs have been approved by the trainee's PES (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.

40. POs and ACCA's exams are closely linked so that the knowledge and techniques the trainee develops through their studies, are relevant in their workplace. The tasks and activities a trainee will be asked to demonstrate in the POs are also closely related to the type of work they will undertake on a regular basis in an accounting or finance role.

41. Each PO comprises 3 parts; (i) a summary of what the PO relates to; (ii) 5 elements outlining the tasks and behaviours a trainee must demonstrate to be able to achieve the PO; and (iii) a 200- to 500-word concise personal statement in which a trainee must summarise how they achieved the PO.

42. In total a trainee is required to complete nine POs. The POs numbered 1 to 5 are compulsory. There are then a number of optional 'Technical' POs from

which the trainee needs to choose four. ACCA recommends to trainees that they choose the technical POs that best align to their role so that it is easier to achieve the PO. In that regard the ACCA's requirements as published in the 2019 guide, and subsequently, explain the following:

'The performance objectives you choose should be agreed with your practical experience supervisor. You should consider the following points when selecting which performance objectives to target

… … …

Match any business objectives you have been set at work with the performance objectives. This will allow you to work towards your business objectives and your PER at the same time.'

43. In their personal statement for each PO, a trainee needs to provide a summary of the practical experience they gained. They must explain what they did, giving an example of a task. They must describe the skills they gained which helped them achieve the PO and they must reflect on what they have learned including what went well or what they would have done differently.

44. A trainee's personal statement for each PO must be their own personal statement that is unique to them and their own experience. This has been consistently referred to in ACCA's published guides which Ms McKenna exhibits to her statement. Trainees must not therefore use a precedent or template or another trainee's personal statement, which would undermine the PER training record element of the ACCA qualification. The 2019 published guide, and all subsequent guides, concludes:

'Your situation and experience are unique to you, so we do not expect to see duplicated wording, whether from statement to statement, or from other trainees. If such duplication occurs, then it may be referred to ACCA's Disciplinary Committee.'

45. ACCA's PER Guides are available online in [PRIVATE]. Although the Guides are printed in English, all [PRIVATE] trainees will have taken their exams in

English and therefore it would follow that they have a reasonable command of the English language.

ACCA's Investigation

46. The PER training records of 12 ACCA trainees had been reviewed by ACCA's Professional Development Team. This review revealed these trainees shared most of the same PO statements as each other and/or shared the same supervisors.

47. The PO statements for these 12 trainees were approved between 11 August 2021 and 17 October 2022.

48. These twelve trainees had their PO statements approved by Mr He, namely:

Trainee 1
Trainee 2
Trainee 3
Trainee 4
Trainee 5
Trainee 6
Trainee 7
Trainee 8
Trainee 9
Trainee 10
Trainee 11
Trainee 12

49. During ACCA's investigation of the twelve trainees' conduct regarding their PER training record, ACCA's investigating officer emailed Mr He on 29 November 2023 requesting that he respond to eleven questions about his supervision of the twelve trainees.

50. Mr He responded on 30 November 2023. The Committee noted the questions asked of him and his responses.

Q: I understand from the PER training records for those trainees numbered 1, 2 and 3 above that you acted as their IFAC qualified line manager

whilst you and these trainees worked for Company A. The periods of your acting as line manager for these trainees overlapped, the date range being from November 2017 to December 2022. (I also understand from the PER training record for trainee numbered 1 that you were employed by Company A, as was the trainee, although you registered as an external supervisor with the dates of supervision being within the above range). Given this, please provide documentary evidence that you worked for Company A during the period November 2017 to December 2022, for example, contract/s of employment, wage slips, any correspondence from Company A to you.

A: "*I have resigned from this company, but I have requested that they provide me with proof, but at most this can only be provided. See Attachment.*"

Q: In relation to those trainees numbered 1 to 3 above, please confirm whether or not you acted as their IFAC qualified line manager and in doing so approved in their ACCA PER training record their (i) performance objectives and (ii) experience.

A: "*I confirm*"

Q: If you did not act as such for any of these three trainees please advise me of their names.

A: "*No*"

Q: If you did act as the IFAC qualified line manager for any or all of these three ACCA trainees, please advise me of the periods you acted as line manager for each trainee.

A: "*Due to my resignation and being too far away, I am unable to accurately provide everyone's time, but I believe it should be within my tenure.*"

Q: In relation to those trainees numbered 1 and 4 to 12 inclusive, please confirm whether or not you acted as their IFAC qualified external

supervisor and in doing so approved their performance objectives in their ACCA PER training record.

A: "*I confirm*"

Q: If you did not act as such for any of these ten trainees please advise me of their names.

A: "*I confirm*"

Q: If you did act as the IFAC qualified external supervisor for any or all of these ten ACCA trainees, please advise me of the periods you acted as IFAC qualified external supervisor for each trainee.

A: "*I am not employed in these companies and the distance between them is too long. I cannot accurately provide everyone's time, but I believe it should all be within my tenure at Company A.*"

Q: As an IFAC qualified external supervisor, this means you were not employed by the same firm as the trainee but instead were a person who had a business connection with the trainee's firm, for example as an external accountant, consultant or auditor appointed by the trainee's firm. Please confirm whether or not you therefore had such a business connection with the firms which employed these trainees.

A: "*I confirm*"

Q: Please provide me with the names of the firms which employed these ten trainees.

A: "*As I have already resigned from Company A and have no dealings with these companies when I was an external supervisor, I am unable to provide the names of these companies accurately. But based on some residual communication information on my phone, including: Company C, Company D (April 2018 to 24 August 2021), Company E, Company F, Company G (Person A), but due to the long past and no business dealings, I am unable to match these company names to each individual.*"

Q: In relation to the trainees numbered 4 to 12 inclusive for whom you are recorded as acting as their IFAC qualified external supervisor, you are recorded as working for Company B Co Ltd. The periods of your acting as IFAC qualified external supervisor for these trainees overlapped, the date range being from March 2014 to October 2022. As referred to in question 1 above, you were recorded as working for Company A from November 2017 to December 2022. Please would you therefore explain how you were also able to work for Company B Co Ltd during the same period.

A: "*This is within the allowable range of Chinese law. I work in finance and investment consulting. The partners of these two companies are both my close friends.*"

Q: Please provide documentary evidence that you worked for Company B Co Ltd during the period March 2014 to October 2022, for example, contract/s of employment, wage slips, any correspondence from Company B Co Ltd to you.

A: "*See Attachment*"

51. ACCA's investigating officer emailed Mr He on 21 December 2023, asking for consent to approach Mr He's employers.

52. Mr He responded on 21 December 2023, refusing to give consent to ACCA to approach his employers.

53. Mr He sent a further email to ACCA's investigating officer on the same day. He said:

"*After careful consideration, I have decided to give up my ACCA membership and have notified you officially. Before this, I did not read your email carefully, so I would like to correct some of the information. Company A is not the one you found, it's just a private organization I started with a few friends, but it's not officially registered, it just happens to overlap in the English name. Company B is also not officially registered, but a private organization set up by my friends and me. And both are no longer existing. I'm sorry that the above problems*

have caused trouble to your previous work, and considering that some of my behaviors are inappropriate, I decide to give up my ACCA membership, as I wrote at the beginning."

54. Mr He sent ACCA's investigating officer another email on 16 January 2024. He stated the following:

"*After careful consideration, I would like to be honest with you:*

(1) I did not have any supervision over those trainees, as they were all recommended by acquaintances or contacted through other channels.

(2) I have not worked in any company either, as I am still unemployed to this day. The two companies mentioned in earlier emails are indeed unofficially registered private organizations that I orally created with a few friends a long time ago, but are no longer exist for a long time and have no relation to this PER experience supervision. (I don't know if they happen to have the same name as real organizations in English or Chinese language, but considering that they were only established orally long long ago and have no connection to the outside and have no longer existed for a very long time, I can make sure that they have no influence on others.)

(3) Therefore, the whole thing is actually that those trainees or their representors contacted me through acquaintances or other channels, but I did not supervise their work. In the previous investigation phase, all the materials I provided to you were untrue, and I deeply apologize for this behavior.

As I mentioned in my previous email, I voluntarily give up my ACCA membership in order to protect the public interest and comfort myself. [PRIVATE]. *I hope you can draw a conclusion and inform me as soon as possible based on my truthful statement above. Appreciate much and look forward to your reply.*"

55. The Committee found, on the balance of probabilities, that Mr He had falsely represented to ACCA that he had supervised twelve ACCA trainees between

11 August 2021 and 17 October 2022 as part of their practical experience in accordance with ACCA's requirements. The Committee reached this finding on the basis that there was no evidence to suggest that Mr He had supervised the twelve trainees in accordance with ACCA's requirements and that, in his email of 16 January 2024, Mr He admitted that this was so.

56. The Committee also found that documentary evidence he had initially produced in an attempt to deceive ACCA into believing that he had acted as the trainees' PES, together with the responses he initially provided, were false.

57. On the basis of the Committee's findings of fact, the Committee found Allegation 1 proved.

Allegations 2

58. In reaching its decision on whether Mr He had acted dishonestly, it had relied on the test for dishonesty as prescribed by the Supreme Court in the case of Ivey v Genting Casinos t/a Crockfords [2017] UKSC 67.

59. The Committee relied on its findings of fact under Allegation 1 above.

60. The Committee found that Mr He had knowingly held himself out to be the supervisor of the twelve ACCA trainees when he knew that he had not supervised any of them as part of their practical experience in accordance with ACCA's requirements or at all.

61. The Committee was satisfied that, by the standards of ordinary decent people, such conduct was dishonest.

62. Consequently, the Committee found Allegation 2(a) proved.

Allegation 2(b)

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

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

64. On 18 January 2024, following referral of this matter to ACCA's Investigations Team, a member of that team sent an email to Mr He attached to which was a letter and other documents which contained evidence gathered in the course of the investigation up to that date. The letter clearly set out the complaint and requested that Mr He respond to a number of questions by 01 February 2024.

65. The letter also referred to Complaints and Disciplinary Regulation 3(1) informing Mr He of his obligation to cooperate with the investigation by responding to the questions by the deadline.

66. In the subject line of the email, it stated, "ACCA Confidential", and it was shown to be from "ACCA<professionalconductenquiries@accaglobal.com>".

67. The email was encrypted and he was provided with the password enabling him to gain access.

68. Mr He failed to respond.

69. On 09 February 2024, a further encrypted email was sent to Mr He. The letter of 18 January 2024 and other documents were attached. In the covering email Mr He was reminded of his obligation to cooperate by responding to the questions in the letter and to do so by 23 February 2024.

70. Shortly after this encrypted email was sent, an Outlook email was sent to Mr He on the same day asking him to check if he had received the encrypted email and, if not, to let ACCA know. The Committee noted the delivery receipt confirming the email was delivered successfully.

71. In relation to this first reminder sent on 09 February 2024, an extract taken from ACCA's records for Mr He on the day the email was sent recorded that the email address for Mr He used for these emails was the email address on ACCA's system that day.

72. Mr He failed to respond.

73. On 26 February 2024, a further encrypted email was sent to Mr He. The original letter of 18 January 2024 and other documents were attached. In the covering

email Mr He was reminded of his obligation to cooperate by responding to the questions in the letter and to do so by 11 March 2024. The Committee noted that Mr He was also advised that ACCA would raise a failure to cooperate allegation against his if he did not respond by this deadline.

74. The Committee noted that extracts taken from ACCA's records for Mr He on each of the days the above emails were sent, recorded that the email address for Mr He used for these emails was the email address on ACCA's system on those days.

75. The Committee noted, and found, that all the above encrypted emails were sent through ACCA's Case management system. On this system a 'clasped hand' icon appears next to the email if the email has been opened. The date and time the email was opened, is revealed by hovering the mouse cursor over the icon. The Committee had been provided with a screenshot and was satisfied that it showed that the initial email, the first reminder and second reminder emails were opened. In respect of the emails of 18 January 2024 and 09 February 2024, they were opened on the days they were sent. The email of 26 February 2024 was opened on 29 February 2024.

76. The email address to which the emails had been sent was the address on ACCA's register and was also the same address used by Mr He in previous correspondence outlined above.

77. The Committee found, on the balance of probabilities, that the emails of 18 January 2024, 09 February 2024 and 26 February 2024 had been opened by Mr He.

78. The Committee found that, despite receiving and opening those emails, Mr He failed to respond to any of them.

79. On this basis, the Committee found that he had failed to cooperate with ACCA's Investigating Officer. Consequently, the Committee found Allegations 3(a), (b) and (c) proved.

Allegation 4(a)

80. Taking account of its findings that Mr He had acted dishonestly, the Committee was satisfied that he 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 Mr He, the Association and the accountancy profession.

81. In respect of Allegation 3, the Committee had found that, despite ACCA providing a number of reminders of his obligation to cooperate and warnings of potential consequences of his failure to do so, Mr He had failed to cooperate with ACCA and to respond to correspondence.

82. The Committee had taken into consideration that the email of 18 January 2024 contained a substantial amount of information and a significant number of detailed questions which Mr He was required to answer. The emails of 09 and 26 February 2024 were designed to encourage Mr He to provide the information requested in the first email to enable ACCA to continue with its investigation.

83. The need for members to engage and cooperate with their regulator was fundamental. A failure by members to do so meant that ACCA's ability to regulate its members in order to: ensure proper standards of conduct; protect the public, and maintain ACCA’s reputation, was seriously compromised.

84. The Committee found that the failure of Mr He to cooperate with his regulator also amounted to misconduct in that such failure brought discredit to himself, ACCA and the accountancy profession.

85. The Committee found Allegation 4(a) proved.

Allegation 4(b)

86. On the basis that this allegation was pleaded in the alternative to allegation 4(a), the Committee made no finding in respect of it.

SANCTION AND REASONS

87. 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 Mr Kerruish-Jones, and to legal advice from the Legal Adviser, which it accepted.

88. The Committee considered the available sanctions in increasing order of severity having decided that it was not appropriate to conclude the case with no order.

89. The Committee was mindful of the fact that its role was not to be punitive and that the purpose of any sanction was 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.

90. The Committee considered whether any mitigating or aggravating factors featured in this case.

91. The Committee accepted that there were no previous findings against Mr He. There was no evidence of any other mitigating factors in this case. The Committee had not received any references or testimonials.

92. As for aggravating features, on the basis of the Committee's findings, whilst Mr He had ultimately admitted his dishonest conduct and indicated that he wished to *"deeply apologize for this behavior",* this followed a number of emails in which he maintained that he had supervised the trainees and also fabricated his involvement with a number of companies which he accepted was entirely false. The Committee was not satisfied that there was evidence of genuine insight or remorse.

93. [PRIVATE]

94. The Committee also noted that Mr He's conduct in relation to falsely holding himself out as a PES and his subsequent failure to cooperate could not be described as an isolated incident. Such conduct had been repeated and had taken place over a period of time.

95. Finally, by falsely holding himself out as a PES and approving the POs of 12 trainees, he may have enabled a number of individuals to become members of ACCA when not competent to hold such a position. In this way, there was a very real risk of harm to the public and to the reputation of the profession.

96. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.

97. The Committee then considered whether a severe reprimand would be an appropriate sanction. Again, taking account of the seriousness of its findings, the Committee did not consider that a severe reprimand would be sufficient or proportionate. The Committee had not been provided with any evidence of Mr He's understanding and appreciation of the misconduct found proved.

98. The Committee had found that Mr He had acted dishonestly. This was very serious. As stated, through his dishonest conduct, a number of persons may have become members of ACCA when not competent to be a member. In this way, whilst there was no evidence of any actual harm, he and they presented a risk to the reputation to ACCA and the accountancy profession. It also represented a risk to the public.

99. When ACCA then corresponded with him in the course of its investigation, Mr He failed over a period of time to cooperate with his regulator by failing to respond to correspondence regarding a very serious set of allegations.

100. In the Committee's judgement, Mr He'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.

101. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to exclude Mr He as a member of ACCA but could find none.

102. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Mr He shall be excluded from membership of ACCA.

COSTS AND REASONS

103. The Committee had been provided with a Simple Costs Schedule (page 1) and a Detailed Costs Schedule (pages 1 and 2). It had taken account of the document entitled Guidance for Costs Orders 2023.

104. The Committee concluded that ACCA was entitled to be awarded costs against Mr He, all allegations having been found proved. The amount of costs for which ACCA applied was £6,304**.** Taking account of the complexity of the case, the Committee did not consider that the costs incurred were unreasonable.

105. The Committee noted that the amount of estimated time was greater than the time the hearing had actually taken, and the Committee had made an appropriate deduction in respect of the time of the Case Presenter and Hearings Officer.

106. In correspondence from ACCA, Mr He was informed that if any or all of the allegations were found proved against him, an application for costs would be made. Mr He was invited to complete and return the statement of financial means to enable the Committee to take his financial circumstances into account when and if it was required to consider an application for costs and Mr He's ability to pay such costs.

107. Mr He had failed to respond and had failed to submit a statement of his financial means. Consequently, and in the absence of any such information, the Committee approached its consideration of ACCA's application for costs on the basis that Mr He would be able to pay any amount of costs the Committee decided to impose.

108. In all the circumstances, the Committee exercised its discretion when determining the amount Mr He should be expected to pay. Having reduced the amount of costs to reflect the actual time taken at the hearing and the need for the attendance of the Case Presenter and Hearings Officer, the Committee

considered that it was reasonable and proportionate to award ACCA costs in the amount of £6,000.

EFFECTIVE DATE OF ORDER

109. Taking into account the serious nature of Mr He's dishonest conduct, the Committee decided that it was necessary, and in the interests of the public, for this order to take immediate effect.

110. In reaching its decision, the Committee took account of the fact that, in failing to engage with ACCA at this hearing, the Committee had no way of knowing if Mr He will continue to hold himself out as a member of ACCA if allowed to do so by making this order take effect at the end of the appeal period.

Mr Maurice Cohen
Chair
27 November 2025