

HEARING

**DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF
CHARTERED CERTIFIED ACCOUNTANTS****REASONS FOR DECISION**

In the matter of:	Mr Cheng Leng Tan
Heard on:	Wednesday, 22 October 2025
Location:	Remote via Microsoft Teams
Committee:	Ms Carolyn Tetlow (Chair) Ms George Wood (Accountant) Ms Yvonne Walsh (Lay)
Legal Adviser:	Mr Charles Apthorp
Persons present and capacity:	Mr Richard Ive (ACCA Case Presenter) Miss Sofia Tumburi (Hearings Officer)
Observers:	Jamy Kuang
Summary:	Allegations 1, 2, 3 4(i) and 5(i) found proved
Sanction	Exclusion from Membership, to take effect immediately. Interim order rescinded
Costs:	£6,773.25

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1. The Committee confirmed that it was not aware of any conflicts of interest in relation to the case.
2. In accordance with Regulation 11(1)(a) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 ("the Regulations"), the hearing was conducted in public.
3. The hearing was conducted remotely through Microsoft Teams.
4. The Committee had considered the following documents: a Memorandum and Agenda (pages 1 to 2); a Hearing Bundle (pages 1 to 98); a Case Management Form (pages 1 - 11); a Tabled Additional Bundles (pages 1 to 227) and a Service Bundle (pages 1 to 43).

SERVICE OF PAPERS

5. The Committee considered whether the appropriate documents had been served on Mr Cheng Leng Tan ("Mr Tan") in accordance with the Regulations.
6. The Committee was satisfied that the email address provided was the email address held by ACCA for Mr Tan throughout the relevant period.
7. The Committee noted the written notice of the hearing that had been sent by electronic mail ("email") to Mr Tan's registered email address on 22 September 2025. As the Notice of Hearing was sent by email, the Committee noted that service may be proved by confirmation of delivery of the notice, which had been provided to the Committee, and that the notice would be deemed as having been served on the day that it was sent, that is, 22 September 2025. The Committee noted Mr Tan's response on 23 September 2025 acknowledging receipt of the notice. The Committee was therefore satisfied that the Notice of Hearing had been served on Mr Tan at least 28 days before the date of today's hearing.
8. The Committee noted the contents of the Notice of Hearing and was satisfied that it contained all the information required by the Regulations.
9. The Committee accepted the advice of the Legal Adviser, who referred it to Regulations 10 and 22 of the Regulations, and in particular the requirement that

notice of the hearing must be served no later than 28 days before the date of the hearing unless there are exceptional circumstances.

10. The Committee found that service of the Notice of Hearing had been effected in accordance with Regulations 10 and 22 of the Regulations.

PROCEEDING IN ABSENCE

11. Mr Ive made an application to proceed in the absence of Mr Tan.
12. The Committee, having satisfied itself that the requirements of Regulations 10 and 22 of the Regulations had been complied with, went on to consider whether to proceed in the absence of Mr Tan.
13. The Committee took into account the submissions of Mr Ive. The Committee accepted and noted the advice of the Legal Adviser, who referred it to Regulation 10(7) of the Regulations, the ACCA document 'Guidance for Disciplinary Committee hearings and the relevant principles from the cases of *R v Jones* [2002] UKHL 5, and *GMC v Adeogba and GMC v Visvardis* [2016] EWCA Civ 162.
14. The Committee bore in mind that its discretion to proceed in the absence of Mr Tan must be exercised with the utmost care and caution.
15. The Committee noted that ACCA had sent the Notice of Hearing, as detailed above, and had also sent further correspondence to Mr Tan on 20 October 2025 at his registered email address to remind him of the date and time of the hearing. On 21 October 2025 ACCA also sent him a link to join the hearing.
16. On the basis of the evidence set out above, the Committee was satisfied that ACCA had made reasonable efforts to notify Mr Tan about today's hearing and that Mr Tan knew or ought to know about the hearing. The Committee noted that Mr Tan had replied to the Notice of Hearing by email on 23 September 2025 in which he referred to a medical appointment on 22 October 2025 and provided a copy of the appointment card which appeared, (although the handwritten date was unclear) to confirm he had an appointment on that date. The Committee also noted that ACCA had advised him of the process to apply for an

adjournment and that further documentary evidence would be required to support an application to adjourn. The Committee noted that Mr Tan had not applied for an adjournment of today's hearing, or supplied any further evidence, and there was no indication that an adjournment would secure his attendance on another date. The Committee was mindful the allegations were serious and that there is a public interest in dealing with regulatory matters expeditiously.

17. Having balanced the public interest with Mr Tan's own interests, the Committee decided that it was fair and in the interests of justice to proceed in his absence. No adverse inference would be drawn from Mr Tan's non-attendance.

APPLICATION TO AMEND ALLEGATION 4(ii)

18. At the outset Mr Ive applied to amend allegation 4(ii) to add the word 'with', so that the allegation would read: *4 (ii) Such conduct demonstrates a failure to act with integrity; or in the further alternative.*
19. The Committee accepted the advice of the legal adviser and determined to permit the amendment as it corrects a typographical error and can be done without unfairness to the parties.

ALLEGATIONS AS AMENDED

Mr Cheng Leng Tan, an ACCA member:

1. Pursuant to bye-law 8(a)(vi), is liable to disciplinary action by virtue of the disciplinary finding against him on 05 June 2024 by Certified Practising Accountant Australia (CPA).
2. Failed to bring promptly to the attention of ACCA that pursuant to bye-law 10(b), he may have become liable to disciplinary action by reason of the decision of CPA on 05 June 2024.
3. On dates between 12 June 2024 and 14 January 2025 submitted or caused to be submitted, annual CPD returns to ACCA in which he falsely or inaccurately declared that he had not been subject to any disciplinary or other matters which may engage bye-law 8 (liability to disciplinary action that have not already been brought to the attention of ACCA's

Assessment or Investigations Departments).

4. The conduct described at Allegation 3 above was:
 - i. Dishonest, in that Mr Tan knew that he had been disciplined by CPA and that any or all of the declarations were therefore untrue and/or inaccurate, or in the alternative;
 - ii. Such conduct demonstrates a failure to act with integrity; or in the further alternative:
 - iii. Mr Tan was reckless as to whether untrue or misleading information was provided to ACCA.
5. By reason of any or all of his conduct, Mr Tan is:
 - i. Guilty of misconduct pursuant to Bye-law 8(a)(i) in respect of any or all of the matters set out at Allegations 1 to 4; or in the alternative:
 - ii. Liable to disciplinary action pursuant to Bye-law 8(a)(iii) in respect of the Allegations above.

BACKGROUND

20. Mr Tan registered as an ACCA member on 23 November 2023. Mr Tan is based in Malaysia and has never held an ACCA practising certificate.
21. On 31 December 2024 ACCA received a notification from the Malaysian Institute of Accountants (MIA) that they had rejected an application from Mr Tan to be admitted as a Chartered Accountant.
22. During a telephone conversation with MIA on the same date, ACCA's membership department were directed to a link to a Certified Practising Accountant Australia (CPA) disciplinary decision dated 05 June 2024.
23. The decision dated 05 June 2024 showed that a CPA Disciplinary Tribunal had found that Mr Tan had breached CPA Australia's 11 May 2022 Constitution:

Article 36(a) in that he had “participated in or been involved with an Adverse Event” as defined in Article 76(d), in having “engaged in: (i) dishonourable practice in any profession or undertaking; or (ii) conduct which is derogatory to, or not in the best interests of, the Company or its Members” by providing a document purporting to be a certificate issued by CPA Australia, which was not a certificate issued by CPA Australia.

Article 36(a) in that he had “participated in or been involved with an Adverse Event” as defined in Article 76(c), in having breached: By-Law 5.2(a)(ii) of the 30 June 2023 By-Laws, by failing to ‘provide a satisfactory explanation with respect to the matters referred to in the Complaint’ to CPA Australia; and/or By-Law 5.2(b)(ii) of the 30 June 2023 By-Laws, by failing to provide requested information to CPA Australia during investigation of the Complaint.

24. Mr Tan had attended that hearing and denied the complaints. A further decision dated 31 October 2024, recorded that Mr Tan unsuccessfully sought to appeal the decision. The Appeals Tribunal on 31 October 2024 reaffirmed the original penalty imposed by the Disciplinary Tribunal, which was *“Forfeiture of membership, not eligible for readmission.”*
25. Mr Tan was also ordered to pay CPA Australia’s Appeals Tribunal costs of AUD\$13,506.50, in addition to the Disciplinary Tribunal costs of AUD\$14,856.50.
26. All ACCA members are required to complete an annual declaration for the preceding calendar year confirming they have complied with ACCA’s Continuing Professional Development requirements (CPD).
27. Mr Tan submitted CPD Declarations on 12 June 2024 and 14 January 2025 without declaring the disciplinary investigation and proceedings by CPA Australia.
28. On 27 March 2025, the Investigations Officer notified Mr Tan of the investigation and provided him with copies of the publications of the CPA decisions. Mr Tan was asked to provide an explanation as to why he had not declared the CPA disciplinary proceedings to ACCA.

MEMBER'S RESPONSE

29. Mr Tan responded to ACCA's email on the same day stating, *"I had never used CPA to declare CPD declaration"*, he went on to advise that he had never received the reasons for the decision of the CPA for either the original decision or the appeal, nor had he received orders for the penalty and costs. He went on to state *"I had never informed ACCA I am a CPA member and I dunno how to notify regarding the misunderstanding matter.....Indeed, I doesn't (sic) need or required CPA to declared ACCA CPD hours because my Unit Route have meet (sic) the requirement already."*
30. Mr Tan subsequently submitted several documents and emails in which he wished to demonstrate that he was not guilty of the conduct brought against him by CPA.
31. On 03 April 2025 the Investigations Officer informed Mr Tan that the ACCA investigation relates only to the failure to disclose the disciplinary proceedings brought by CPA. The Investigations Officer asked why Mr Tan did not declare the CPA determination to ACCA and why he completed two annual CPD declarations stating that he had not been subject to any disciplinary proceedings.
32. On 26 July 2025, having been advised that the investigation report was being prepared for internal review, Mr Tan emailed ACCA to tender his resignation. He was advised that under Regulation 10(3) of the Membership Regulations 2014, ACCA is unable to accept the resignation until the disciplinary proceedings are disposed of and the amount of any fine or costs specified in a disciplinary order made have been paid in full.
33. On 29 July 2025 Mr Tan responded to the above in two separate emails, firstly stating that his resignation as an ACCA member is to protect the interest of ACCA in relation to contempt of court, and secondly advising [PRIVATE].
34. On 31 July 2025 Mr Tan again contacted ACCA and stated:

"FYI, I became ACCA member in 2024. So, the 1st year was exempted to submit ACCA CPD declaration. Therefore, my first ACCA CPD declaration should fall

on 2025 year to declare 2024 year ACCA CPD.

[PRIVATE] I face problem to declared and I doesn't know how to declared at all. Indeed, this was the first time declare and I had honestly and sincerely declared accordingly.

ACCA SUBMISSIONS

ALLEGATION 1

35. Mr Ive made the following submissions. As part of becoming an ACCA Member, all applicants are required to sign an undertaking to comply with ACCA's Charter, Bye-laws, Regulations and Code of Ethics and Conduct. The finding by CPA stands, and Mr Tan is liable to disciplinary action pursuant to Bye-law 8(a)(vi).
36. Mr Ive submitted that Allegation 1 is therefore capable of proof by reference to the published decision of CPA dated 05 June 2024. It is accepted that Mr Tan appealed the decision of CPA but that this appeal was dismissed on 31 October 2024.

ALLEGATION 2

37. Mr Ive submitted that Bye-law 10(b) requires a member to bring to the attention of ACCA that they are liable to disciplinary action and Mr Tan had on his own account not done so. He submitted that in correspondence Mr Tan acknowledged that he either did not need to declare or did not know how to declare the CPA determination. He then went on to state that he forgot to do so due [PRIVATE] and finally that he did not need to do so because he was exempt until 2025.

ALLEGATION 3

38. Mr Ive submitted that in the two CPD declarations Mr Tan had confirmed, as an ACCA member, that he had not been subject to any disciplinary action by any other professional or regulatory body or any matter which may engage Bye-law 8 and that he had read and understood the instructions and guidance on how to make the declarations.

ALLEGATION 4 (I), (II) AND (III)

39. Mr Ive submitted that Mr Tan provided the declarations on 12 June 2024 and 14 January 2025 confirming that he had not been subject to any disciplinary or other matters. It was submitted that when he completed the two declarations he knew that this was false or misleading as he had attended the CPA disciplinary hearing on 05 June 2024 and subsequently sought to appeal that decision. Mr Ive also submitted that providing a declaration which is deliberately misleading would be regarded as dishonest by the standards of ordinary decent people.
40. In respect of Allegation 4(ii) Mr Ive submitted it was put in the alternative to Allegation 4(i) and if that allegation was found proved it was not necessary to go on and consider Allegation 4(ii). He submitted a failure to live up to the standards of the profession, was acting with a lack of integrity and in the alternative he had no regard for the need to provide ACCA with accurate information.
41. In respect of Allegation 4(iii) Mr Ive submitted that if Allegation 4(i) or 4(ii) were found proved it was not necessary to go on and consider Allegation 4(iii). Mr Ive submitted that Mr Tan was aware of the risk of not declaring the finding of CPA and it was unreasonable for him to take that risk. Further, paying no or insufficient regard to the need to ensure he provided ACCA with accurate and truthful information amounts to recklessness, and he referred the Committee to the case of *R v G*.

MISCONDUCT – ALLEGATION 5(I) AND (II)

42. In respect of Allegation 5(i) Mr Ive submitted that whether Mr Tan is guilty of misconduct is a matter of opinion for the Disciplinary Committee. He referred the Committee to the case of *Roylance v General Medical Council* where it was said:

“Misconduct is a word of general effect, involving some act or omission which falls short of what would be proper in the circumstances. The standard of propriety may often be found by reference to the rules and standards ordinarily required to be followed by a medical practitioner in the particular circumstances.”

43. He submitted that the conduct if found to be dishonest would fall far below the standards to be expected of a member of the profession. Notwithstanding that this is a matter for the Disciplinary Committee, he submitted that if any or all of the facts relied upon are found proved, misconduct is made out.

44. In respect of Allegation 5(ii) Mr Ive referred the committee to Bye-law 8(c) which states,

For the purposes of bye-law 8(a), misconduct includes (but is not confined to) any act or omission which brings or is likely to bring discredit to the individual or relevant firm or to the Association or to the accountancy profession

45. He submitted that misconduct is a matter of judgment for a professional panel, it is ACCA's submission that misconduct is clearly made out in the event any or all of the matters set out at Allegations 1 to 4 are found proved.

COMMITTEE'S DECISION ON FACTS AND MISCONDUCT

46. In reaching its findings of fact in respect of Allegations 1 and 2, the Committee relied on the determination by the CPA dated 05 June 2024 and the appeal decision dated 31 October 2024, email correspondence and documents contained in ACCA's bundle. The Committee had taken account of the submissions of Mr Ive and the responses of Mr Tan to the ACCA during the investigation. The Committee also listened to legal advice, which it accepted.

ALLEGATION 1

47. The Committee found this allegation proved. It noted the CPA decision to forfeit Mr Tan's membership for participating in or being involved in an adverse event. The Committee determined that this was a disciplinary finding against him and that he was liable to disciplinary action pursuant to bye-law 8(a) as he had been disciplined by another regulatory body.

ALLEGATION 2

48. The Committee found this allegation proved. The Committee determined that as Mr Tan was present during the CPA hearing and had unsuccessfully

appealed the decision, he was fully aware of that decision and its importance. The Committee noted that ACCA had been advised of the CPA decision on 31 December 2024 by MIA and not by Mr Tan himself. It concluded that Mr Tan had failed to bring that decision and the resulting liability to disciplinary action to the attention of ACCA promptly, or at all.

ALLEGATION 3

49. The Committee noted the CPD declarations in the bundle dated 12 June 2024 and 14 January 2025 in which Mr Tan had failed to declare the CPA disciplinary action. In the Committee's view the declarations on the CPD form are very clear and there is accompanying guidance. Mr Tan confirmed in his declaration, *"I confirm I have not been subject to any disciplinary action by another regulatory body or professional body."* There was also a declaration of truth in each of the CPD declarations: *"I confirm that all information contained in this declaration is true and correct to the best of my knowledge and belief and providing false or inaccurate information may lead to disciplinary action, which may include an allegation of dishonesty."* The CPD declaration guidance refers to Bye-law 8 and states that disciplinary action by another regulatory body can lead to disciplinary action and must be declared to ACCA.
50. Mr Tan had in his written responses to ACCA variously stated that he firstly didn't know how to declare the disciplinary action, secondly he didn't need to declare the disciplinary action, thirdly he had a [PRIVATE] and lastly that he didn't need to declare the disciplinary action until 2026.
51. The Committee did not consider that these responses were credible as Mr Tan had attended the CPA disciplinary hearing only a week before he made his initial CPD declaration to ACCA in June 2024. The Committee determined that it was inconceivable he was not aware of the CPA decision or his obligation to declare it on the CPD form. The Committee did not consider that the evidence Mr Tan had provided in respect of his [PRIVATE] provided a satisfactory explanation for making false declarations. The Committee determined that Mr Tan had falsely declared that he had not been subject to any disciplinary action by a regulatory or professional body and therefore found this allegation proved.

ALLEGATION 4

52. The Committee found this allegation proved. In reaching its decision the Committee took account of all of the evidence available to it, the decision in the case of *Ivey v Genting Casinos* (citation) and what was known about Mr Tan. The Committee determined that in completing the two CPD declarations Mr Tan was aware that he should declare to ACCA that he had been subject to disciplinary action by CPA. The Committee noted that the last declaration on both CPD forms completed by Mr Tan contained a declaration that the contents of the form were true to the best of his belief and knowledge and that the provision of false or inaccurate information would lead to disciplinary action, including an allegation of dishonesty. The Committee determined that he was aware that his declaration was false, untrue and deliberately misleading. The Committee therefore determined that by the standards of ordinary decent people Mr Tan's conduct would be considered to be dishonest.
53. As Allegations 4(ii) and (iii) were put in the alternative the Committee having found Allegation 4(i) proved did not go onto consider those allegations.

ALLEGATION 5(I)

54. The Committee found that Mr Tan's conduct fell far below the standards of a member of ACCA. The breaches, including repeated and serious dishonesty, passed the threshold of seriousness and Mr Tan was guilty of misconduct contrary to Bye-law 8(a) (i).
55. The Committee did not go on to consider Allegation 5(ii) as it was put in the alternative.

SANCTION AND REASONS

56. 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 also listened to the submissions of Mr Ive, and legal advice from the Legal Adviser which it accepted.

57. The Committee considered the available sanctions in increasing order of severity having decided that it was not appropriate to conclude the case with no further action.
58. 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.
59. The Committee first considered the seriousness of the conduct of Mr Tan. The Committee considered whether any mitigating or aggravating factors featured in this case. The Committee noted his responses to the emails from ACCA regarding the investigation. The Committee did not consider that the [PRIVATE] provided by Mr Tan mitigated his deliberate misconduct in withholding the fact of his disciplinary action from ACCA.
60. As for aggravating factors, the Committee had found Mr Tan had failed at the outset to show an appropriate level of insight, particularly with regard to the false declarations he had made and was being evasive and misleading, by providing a variety of responses to ACCA during the investigation.
61. The Committee considered that the misconduct was very serious and undermined the reputation of the profession. In its view the public expected a high degree of probity from members of the profession. The conduct of Mr Tan was sustained and repeated over a period of months, for which he was solely culpable. It determined that this was a course of action in which he sought to withhold a serious finding by another regulatory body resulting in exclusion from membership. In addition, the Committee determined he had no insight or remorse for his conduct and there was a continuing risk to the public given the serious disciplinary findings made by CPA.
62. On the basis of its findings, the Committee concluded that neither taking no action or an admonishment would represent a sufficient and proportionate outcome. Such a sanction would not adequately reflect the seriousness of the Committee's findings.
63. The Committee then considered whether a reprimand would be an appropriate

sanction. On balance, and reflecting on the criteria suggested in the Guidance, the Committee concluded a reprimand would not represent a sufficient and proportionate outcome.

64. The Committee considered a severe reprimand. Mr Tan's conduct was dishonest and deplorable, and a severe reprimand is not sufficient to protect the public or mark the conduct. The conduct was not isolated, there was a course of dishonest conduct, a lack of insight into his conduct and a continuing risk to the public.
65. The Committee determined that the appropriate sanction was exclusion from membership. The dishonesty was serious and there was a continuing risk to the public, both as to the reputation of and confidence placed in the profession. In addition, given the previous findings by the CPA, there was a risk to the public from any accountancy services which might be offered by Mr Tan. The sanction was not intended to be punitive, although it may have that effect. The Committee noted in the guidance that the public is entitled to expect a high degree of probity from a professional who has undertaken to abide by a code of ethics and that this is a cornerstone of the public value which an accountant brings.
66. The Committee determined that the dishonest conduct and lack of probity of Mr Tan would cause serious reputational damage to and a lack of confidence in the profession. The Committee concluded that the appropriate sanction was exclusion from membership.

COSTS AND REASONS

67. The Committee had been provided with a Detailed Costs Schedule (pages 1 to 2) and a Simple Costs Schedule (1 page) relating to ACCA's claim for costs.
68. The Committee concluded that ACCA was entitled to be awarded costs against Mr Tan, all allegations having been found proved. The amount of costs for which ACCA applied was £6,773.25. The Committee considered that the claim was reasonable for the work undertaken. The hearing had taken only slightly less time than estimated and there was no reason to reduce the costs of the hearing itself.

69. Mr Tan has provided a statement of financial means, however he had failed to provide the requested supporting documents, which included bank statements and details of his assets. The Committee was satisfied that, in the correspondence sent to him, Mr Tan had been warned at the outset of the importance of providing details of his financial circumstances and of ACCA's intention to apply for costs if any or all of the allegations were established. The Committee therefore decided in the absence of such evidence that it was not appropriate to make a reduction in the costs sought by ACCA.
70. In all the circumstances, and in exercising its discretion, the Committee considered that it was reasonable and proportionate to award costs to ACCA in the sum of £6,773.25.

EFFECTIVE DATE OF ORDER

71. The Committee taking into account the risk of harm to the public and the reputation of the profession decided that this order shall take effect immediately.
72. The Committee determined that the Interim Order should be rescinded with immediate effect, Regulation 12(5)(6) applied.

Ms Carolyn Tetlow
Chair
22 October 2025