

APPLICATION ON PAPERS

CONSENT ORDERS CHAIR OF COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Leong Choon Pang

Considered on: Thursday, 12 February 2026

Chair: Mr Andrew Gell

Legal Adviser: Ms Charlotte Pope-Williams

Outcome: Consent Order Approved - Reprimand

Costs: £1809

INTRODUCTION

1. This matter has been referred to a Chair of the Disciplinary Committee of ACCA ('the Chair') pursuant to Regulation 8(8) of the Complaints and Disciplinary Regulations ('CDR') to determine, on the basis of the evidence before him, whether to approve the draft Consent Order. Under CDR 8(8), a Consent Order is made by a Chair of the Disciplinary Committee in the absence of the parties and without a hearing.

DOCUMENTS BEFORE THE CHAIR

2. The Chair had before him: (i) A Bundle of papers of 47 pages; (ii) A Consent Order Draft Agreement; (iii) A 1-page Simple Costs Schedule; and (iv) a 1-page Detailed Costs Schedule.

CONSENT ORDER DRAFT AGREEMENT

3. The Consent Order Draft Agreement was signed by both Mr Pang and by a representative of ACCA on 16 January 2026. It reads as follows:

The Association of Chartered Certified Accountants (ACCA) and Mr Leong Choon Pang (the Parties), agree as follows:

1. Mr Leong Choon Pang, an ACCA member, admits the following:

Allegation 1

Pursuant to Bye-law 8(a)(vi), Mr Leong Choon Pang is liable to disciplinary action by virtue of the disciplinary action taken against him by the Disciplinary Committee of the Malaysian Institute of Accountants on 16 April 2024.

Allegation 2

- a) Mr Leong Choon Pang failed to promptly notify ACCA that he had been disciplined on 16 April 2024 by the Malaysian Institute of Accountants, in breach of Bye-law 10(b).
 - b) By reason of his conduct in respect of 2(a) above, Mr Leong Choon Pang is:
 - (i) Guilty of misconduct pursuant to Bye-law 8(a)(i) or;
 - (ii) Liable to disciplinary action pursuant to Bye-law 8(a)(iii).
2. That Mr Leong Choon Pang shall be reprimanded and shall pay costs to ACCA in the sum of £1809.

BACKGROUND

4. Mr Pang became an ACCA member on 26 April 2019. On 19 September 2019 Mr Pang became a member of the Malaysian Institute of Accountants (“MIA”). On 26 April 2024 Mr Pang became an ACCA fellow.
5. On 16 April 2024, a Disciplinary Committee of the MIA made a decision against Mr Pang finding that he had committed an act of ‘unprofessional conduct’ according to the relevant applicable MIA rules (the “MIA Decision”). The MIA decided that a fine of RM3,000 and costs of RM4,000 should be imposed on Mr Pang. The disciplinary action stemmed from his advertising, offering, promoting, and representing audit and taxation services on his firm’s website and Facebook page, despite neither he nor his firm being qualified or licensed to provide such services. Mr. Leong did not hold the required audit and tax agent licences issued by the relevant authorities.
6. On 7 August 2024, the MIA notified ACCA of its disciplinary decision and penalty against Mr Pang.
7. On 24 October 2025, Mr Pang responded in writing to ACCA’s 22 October 2025 letter requesting an explanation from him about the MIA Decision. Mr Pang made the following points in particular, amongst others, in his explanation:
 - (a) *“...I wish to clarify that our firm has never provided nor accepted any audit or tax engagements, as we are aware that such services require the relevant authorisation. The inclusion of these references was not intended as an advertisement or solicitation. They were part of general information designed to show a full range of financial services that clients often inquire about. Importantly, we never spent any money to promote or advertise audit or tax services—our paid marketing has always focused solely on accounting services...”*
 - (b) *“... our accounting pages received about 5,218 visits, while only 35 visits were for personal tax and 14 visits for audit pages. This*

demonstrates that our promotional focus was always on accounting services, and that any audit or tax information was passive and informational in nature. Once notified by MIA, we immediately removed all related content from our website and social media....”

- (c) Mr Pang’s explanation identified corrective measures that both he and his firm had taken to prevent any recurrence of the matters stated in the MIA Decision as follows: *“Conducted a full review and removal of all promotional materials that may be unclear or misleading. Introduced a content review process to ensure compliance before publication. Developed internal guidelines outlining restrictions on professional advertising and service descriptions. Briefed staff to ensure ongoing awareness of ethical and professional standards.”*
- (d) Mr Pang explained that the fine and costs imposed by the MIA Decision had been paid in full. He supplied official receipts dated 24 July 2024 to ACCA showing that to be the case.
- (e) Mr Pang apologised for not informing ACCA of the MIA Decision immediately. He provided the following explanation in that regard: *“...I believed that MIA would automatically notify ACCA regarding disciplinary matters involving dual members and did not realise that I was required to make a separate notification under Bye-law 10(b). This was a genuine misunderstanding, not an attempt to conceal information. Upon receiving your letter, I have provided full disclosure and cooperation...I acknowledge this oversight and will ensure prompt compliance with all future reporting requirements.”*
- (f) Mr Pang said extenuating circumstances existed at the time of the facts and matters that formed the subject of the MIA Decision as follows: *“During the relevant period, my practice was undergoing restructuring and dealing with post pandemic operational challenges, which contributed to reduced oversight over website content. Nonetheless, I take full responsibility and have since improved management control*

and internal review procedures. My firm has maintained full compliance with no further issues since the MIA matter.”

- (g) *“Closing Statement: I wish to reaffirm my respect for ACCA’s professional and disciplinary standards. This experience has reinforced my commitment to maintaining transparency, integrity, and full compliance in all aspects of my professional practice.”*

CHAIR’S DECISION

8. Pursuant to Regulation 8(8)(a) of the Regulations, the Chair decided that it was appropriate to deal with this complaint by way of Consent Order for the following reasons:
- a. The Chair was satisfied that there was a signed draft Consent Order setting out all of the required matters (the relevant facts, the relevant failings and breaches, the proposed sanction and costs), that Mr Pang had admitted the matters alleged in full and that he understood that the proposed order would be considered by the Chair;
 - b. The Chair was satisfied that the Investigating Officer had carried out an appropriate and thorough investigation;
 - c. The Chair found the summary of facts set out in the draft Consent Order to be consistent with the evidence before them;
 - d. The Chair agreed that there was a case to answer and that there was a real prospect that a reasonable tribunal would find the allegations proved;
 - e. The Chair was satisfied that the admitted conduct would not be likely to result in exclusion from membership. Taking into account the seriousness of the allegations, the aggravating factors, the mitigating factors, and the risk to the public and the public interest, the Chair considered that the admissions made by Mr Pang and his acceptance

of a sanction of a reprimand would more likely than not lead a Disciplinary Committee to conclude that exclusion from membership was not required in this case; and

- f. The Chair was satisfied that disposal of the case by consent was in the public interest.
9. Pursuant to Regulation 8(8)(b) of the Regulations, the Chair decided to approve the draft Consent Order for the following reasons:
- a. The Chair was satisfied that Mr Pang had admitted the matters alleged in full;
 - b. The Chair agreed that, as a result of those admissions, Mr Pang is liable to disciplinary action. However, in light of the mitigating factors, the Chair did not consider that Mr Pang's conduct was fundamentally incompatible with continued membership of ACCA;
 - c. The Chair agreed that the sanction of a reprimand was appropriate in this case. The Chair noted Mr Pang's full cooperation throughout the ACCA investigation and his insight (demonstrated by his full and unequivocal admissions and agreement to the draft Consent Order). The Chair also noted that Mr Pang had cooperated throughout, had taken prompt corrective action to remove the inappropriate advertisements and had provided clear guidance to his staff. Furthermore, the Chair noted that Mr Pang has a previously unblemished disciplinary record. Taking all of these matters into account, the Chair assessed the risk of repetition to be low;
 - d. Noting the nature of the matters admitted, together with the aggravating and mitigating factors, and the relevant ACCA guidance, the Chair considered that the sanction of a reprimand was sufficient to meet the public interest to ensure an appropriate level of public protection, maintain public confidence in the accountancy profession and its regulatory body, and to declare and uphold proper standards of conduct

and behaviour for relevant persons. The Chair was likewise satisfied that the sanction of a reprimand was proportionate, balancing the interests of Mr Pang with the interests of members of the profession, the ACCA and the wider public; and

- e. The Chair considered ACCA to be entitled to its costs in principle, and found the amount claimed and agreed (£1,809.00) to be fair and reasonable.

ORDER

- 10. The Chair, pursuant to his powers under Regulation 8, made an Order in terms of the draft Consent Order, namely that Mr Pang be reprimanded. In addition, Mr Pang is to pay ACCA's costs of £1,809.

Mr Andrew Gell
Chair
12 February 2026