

07 August 2026

## **Disciplinary Committee ordered member severe reprimand\***

On 22 July 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Li Sau Ying of Hong Kong:

### Allegations

Miss Li Sau Ying being an ACCA fellow:

1. On 14 January 2020 had a disciplinary finding against her by the Hong Kong Institute of Certified Public Accountants (HKICPA).
2. By reason of Allegation 1, Miss Ying is:
  - (i) Liable to disciplinary action pursuant to bye-law 8(a)(vi)
3. Between 14 January 2020 and 13 January 2025 failed to promptly inform ACCA that she may have become liable to disciplinary action by reason of having a disciplinary finding against her by the Hong Kong Institute of Certified Public Accountants (HKICPA) on 20 March 2020, pursuant to bye-law 10(b).
4. Between 04 December 2020 and 30 November 2023 has completed and/or submitted or caused to be submitted to ACCA the annual Continuing Professional Development (CPD) declarations in schedule 1 confirming that she had not 'been the subject to any disciplinary action by another regulatory or professional body' and/or that she 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'.
5. In respect of the conduct referred to in Allegation 4 Miss Ying Sau Ying was reckless, in that she failed to ensure that the declarations signed were accurate.

6. By reason of her conduct Miss Ying Sau Ying is:

- a. Guilty of misconduct and liable to disciplinary action pursuant to bye-law 8(a)(i).

**Schedule 1**

| <b>CPD Public practice Declaration</b> | <b>Date Submitted to ACCA</b> |
|----------------------------------------|-------------------------------|
| 2020 Online Declaration                | 04 December 2020              |
| 2021 Online Declaration                | 30 November 2021              |
| 2022 Online Declaration                | 28 November 2022              |
| 2023 Online Declaration                | 30 November 2023              |

The Disciplinary Committee ordered that Miss Li Sau Ying be severely reprimanded and to pay costs to ACCA in the sum of £3,000.00.

Please note that this may be the subject of an appeal.

ACCA's regulations require ACCA to publish the Committee's findings and orders by way of a news release, as soon as practicable.

*\* An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in the Appeal Regulations unless the Committee directs that the order should have immediate effect*

**- ends -**

**For media enquiries, contact:**

ACCA News Room

E: [newsroom@accaglobal.com](mailto:newsroom@accaglobal.com)

Twitter/X: @ACCANews

[accaglobal.com](https://www.accaglobal.com)

**About ACCA**

We are ACCA (the Association of Chartered Certified Accountants), a globally recognised professional accountancy body providing qualifications and advancing standards in accountancy worldwide.

Founded in 1904 to widen access to the accountancy profession, we've long championed inclusion and today proudly support a diverse community of over 252,500 members and 526,000 future members in 180 countries.

Our forward-looking qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgment to create, protect, and report the sustainable value delivered by organisations and economies.

Guided by our purpose and values, our vision is to develop the accountancy profession the world needs. Partnering with policymakers, standard setters, the donor community, educators and other accountancy bodies, we're strengthening and building a profession that drives a sustainable future for all.

Find out more at: [www.accaglobal.com](https://www.accaglobal.com)