

## HEARING

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

**In the matter of:** Mr Quek Keng Khee

**Heard on:** Wednesday, 03 June 2026

**Location:** Remotely via Microsoft Teams

**Committee:** Mr Tom Hayhoe (Chair)  
Mr George Wood (Accountant)  
Mr Damian Kearney (Lay)

**Legal Adviser:** Mr Robin Havard

**Persons present  
and capacity:** Mr Matthew Kerruish-Jones (ACCA Case Presenter)  
Miss Sofia Tumburi (Hearings Officer)  
Mr Quek Keng Khee (Member)  
Mr Yali Quan (Interpreter)

**Summary:** Allegations 1, 2, 5(a), (b) & (c), & 6(a) were found proved.

**Sanction:** Reprimand.

**Costs:** £3,000 to be paid by Mr Quek to ACCA

## ACCA



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## ALLEGATIONS

Mr Quek Keng Khee, (also known as Eric Quek) an ACCA member:

1. Pursuant to bye-law 8(a)(vi), Mr Quek Keng Khee is liable to disciplinary action by virtue of the disciplinary action taken against him by the Disciplinary Committee of the Malaysian Institute of Accountants (MIA), a professional or regulatory body, on 12 January 2023.
2. Mr Quek Keng Khee failed to bring promptly to the attention of ACCA that he had been disciplined on 12 January 2023 by the MIA, a fact or matter indicating that he may have become liable to disciplinary action, in breach of bye-law 10(b).
3. Between 31 January 2025 and 05 January 2026, Mr Quek Keng Khee submitted or caused to be submitted, two 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 Quek Keng Khee knew that he had been disciplined by MIA 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 Quek Keng Khee was reckless as to whether untrue or misleading information was provided to ACCA.
5. Contrary to Regulation 3(1) of the Complaints & Disciplinary Regulations 2014 (as amended), Mr Quek Keng Khee failed to co-operate with the investigation of a complaint, in that he did not respond to any or all of ACCA's correspondence dated:

- a. 21 November 2025;
- b. 03 December 2025;
- c. 17 December 2025.

6. In relation to any or all of the facts in the above allegations, Mr Quek Keng Khee is:

- a) Guilty of misconduct pursuant to bye-law 8(a)(i); or in the alternative:
- b) Liable to disciplinary action pursuant to bye-law 8(a)(iii) in relation to allegations 2 and/or 5.

### **DECISION ON FACTS, ALLEGATIONS AND REASONS**

1. In reaching its decisions with regard to the allegations, the Committee had considered the following documents: a Report and Evidence Bundle (pages 1 to 77), a Tabled Additional Bundles (pages 1 to 12); a Tabled Additional (2) Bundle (pages 1 to 7), and a Service Bundle (pages 1 to 18). The Committee had listened to the submissions made by Mr Kerruish-Jones. It had also listened to the evidence given, and submission made, by Mr Quek. Finally, it had taken account of legal advice, which it had accepted.
2. 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.
3. Mr Quek became an ACCA member on 15 June 2000 and became an ACCA Fellow on 15 June 2005.

#### **Allegation 1**

4. This allegation was admitted by Mr Quek and, therefore, the Committee found it proved.
5. In order to understand the background to this matter, the Committee made the following additional findings of fact.

6. On 29 March 2023, ACCA [PRIAVTE] was notified by the Malaysian Institute of Accountants (“MIA”) that Mr Quek had recently been disciplined by them.
7. In summary, a decision had been published by MIA on 12 January 2023 stating that a Disciplinary Committee of the MIA had imposed a fine on Mr Quek as a partner of Firm A in the sum of RM3,000, ordered him to pay RM4,000 in costs, and required him to attend an audit and ethics course conducted by the Institute. The reason for the Disciplinary Committee’s decision was summarized by MIA in its letter to ACCA dated 23 March 2023 in the following way:

*Mr Quek, “had, as discovered by the Practice Review Department (‘PRD’) during the virtual closing meeting of the review conducted by PRD on the Firm on 4/1/2021, committed a potential self-review threat when the consolidation working papers had been prepared and reviewed by his staff who were also involved in the audit of the engagement as per the practice review report dated 30/3/2021.”*

### **Allegation 2**

8. This allegation was admitted and, therefore, the Committee found it proved.
9. Again, in order to provide further background, the Committee made the following additional findings of fact.
10. The Committee found that the decision of MIA’s Disciplinary Committee was published on 12 January 2023. Mr Quek failed to notify ACCA that he had been the subject of disciplinary proceedings by MIA and had been sanctioned as outlined above.
11. The Committee noted that bye-law 10(b), which was in force at the material time, states explicitly that a member must bring promptly to the attention of ACCA any facts or matters indicating that a member may have become liable to disciplinary action.

12. It was not until 29 March 2023 that ACCA [PRIVATE] became aware of the disciplinary action taken against Mr Quek by MIA and, even then, it was MIA that informed ACCA as opposed to Mr Quek.

### **Allegation 3**

13. This allegation was denied by Mr Quek.
14. In reaching its findings of fact, the Committee had listened to the submissions of Mr Kerruish-Jones and also the evidence provided by Mr Quek.
15. Mr Kerruish-Jones, who relied on the evidence contained in the witness statement provided by Person A and the accompanying documents, stated that, in the January of the following year, 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").
16. CPD declarations include a confirmation to the effect that the member has not been subject to any disciplinary or other matters which may engage bye-law 8 that have not already been brought to the attention of ACCA's Assessment or Investigations Departments.
17. The declaration also states that:

*"I have read and understand the **Instructions And Guidance**" and*

*"I confirm that the information given in this form is true and accurate to the best of my knowledge and belief"*

18. The accompanying annual CPD declaration guidance notes for the declarations give the following information:

*Information about bye-law 8*

*Bye-law 8 sets out the details of the events which could lead to disciplinary action. These events include (but are not limited to) the following:*

- *Incompetence in carrying out work;*
- *Breach of ACCA bye-laws or regulations;*
- *Disciplinary action against you by another professional body and/or regulator;*
- *Bankruptcy or insolvency;*
- *Failure to satisfy a judgment debt without reasonable excuse within two months;*
- *Criminal conviction and/or caution;*
- *Civil finding of acting fraudulently or dishonestly as a party or witness in civil proceedings;*
- *Misconduct – this includes (but is not limited to) any act, or failure to act, that is likely to discredit you or ACCA or the accountancy profession.*

*If you have been subject to matters within the terms of byelaw 8 and ACCA's Assessment or Investigations Department is aware of this, you may sign and submit this declaration. If you are concerned that you may be subject to matters under bye-law 8 of which ACCA is not already aware, please notify ACCA by writing to [complaintassessment@accaglobal.com](mailto:complaintassessment@accaglobal.com) or ACCA's Assessment Department, The Adelphi, 1/11 John Adam Street, London, WC2A 3EE, UK, after which you may sign and submit the CPD declaration."*

19. A search of the ACCA Database showed that, for the years 2024 and 2025, Mr Quek did not declare to ACCA that he had been subject to any "*disciplinary action.... by another professional body and/or regulator*" or words to that effect.
20. As for Mr Quek, he accepted that, in the two CPD returns he submitted between 31 January 2025 and 05 January 2026, which covered the years 2024 and 2025, he had not reported the outcome of the disciplinary action taken against him by MIA.

21. However, he maintained that his obligation extended to a requirement to report in his CPD returns for a particular year any disciplinary action that had been taken against him in that year.
22. In the circumstances, he submitted that he was required to make reference in his CPD declaration to the proceedings brought against him by MIA in the year when disciplinary action had been taken against him. Whilst it was not clear from the documents when disciplinary action was instituted by MIA against Mr Quek, the conclusion of those proceedings was on 12 January 2023.
23. As Mr Quek had not been the subject of disciplinary action in 2024 and 2025, he concluded that he was able to confirm in the two annual CPD returns that he had not been subject to any disciplinary or other matters which may engage bye-law 8, specifically liability to disciplinary action that had not already been brought to the attention of ACCA's Assessment or Investigations Departments.

#### **The Committee's decision**

24. The Committee had considered very carefully the terms of the CPD return, the declaration he was required to sign, and the instruction and guidance that was available.
25. The Committee was not persuaded that a member had an ongoing obligation to include in each CPD return details of disciplinary action taken against the member by another regulator from a previous year. The CPD return contains no explicit instruction for that to happen.
26. The obligation for Mr Quek to include the disciplinary action taken against him by MIA fell within his CPD return for 2023 which sat outside the period of Allegation 3.
27. The Committee was therefore satisfied that Mr Quek had been entitled to interpret the guidance in the way that he did.
28. Furthermore, and as stated above, the instructions and guidance relating to the annual CPD declaration included the following statement:

*“If you have been subject to matters within the terms of bye-law 8 and ACCA’s Assessment and Investigations Department is aware of this, you may sign and submit this declaration.”*

29. The guidance does not stipulate the way in which ACCA’s Assessment and Investigations Department should be made aware and by who.

30. At paragraph 7 of ACCA’s report, it states:

*“7. From the ACCA Casework system, I have located an email dated 05 March 2025 from ACCA Malaysia to the ACCA Complaint Assessment Team indicating that an earlier notification may have been sent to a different team email address, which did not trigger an investigation and therefore resulted in a delay in the allocation of this case.”*

31. The Committee had not been provided with the email of 05 March 2025 but it would indicate that, by that date, and perhaps earlier, the ACCA’s Assessment Department had been notified of the disciplinary action taken against Mr Quek which would mean, according to the guidance, that Mr Quek would have been entitled to sign the CPD return without making reference to the previous disciplinary action by MIA ending in the hearing on 12 January 2023.

32. For these reasons, the Committee was not satisfied that ACCA had established, on the balance of probabilities, the facts of Allegation 3. Therefore, the Committee found Allegation 3 not proved.

**Allegation 4(i), (ii), & (iii)**

33. As each of the particulars of Allegation 4 was dependent on Allegation 3 being found proved, it must follow that the Committee did not find Allegations 4(i), (ii), and (iii) proved.

**Allegation 5**

34. On 21 November 2025, the Investigation Department of ACCA sent an email to Mr Quek to which was attached a letter addressed to Mr Quek at his professional address.

35. It had been suggested by Mr Kerruish-Jones that this letter had been sent in the post. However, on the third page of the letter, the author confirmed that all correspondence would be sent via email.
36. Furthermore, in the subsequent email sent to Mr Quek on 03 December 2025, ACCA referred to the email sent to Mr Quek on 21 November 2025. The Committee was satisfied, on the balance of probabilities, that the letter of 21 November 2025 was attached to an email sent to Mr Quek at his registered email address.
37. The letter of 21 November 2025 contained evidence gathered in the course of the investigation up to that date. It set out the complaint and requested Mr Quek to respond to a number of questions by 12 December 2025. The letter included reference to the duty on Mr Quek to cooperate with ACCA's investigation in accordance with regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended) ("CDR"). No response to this email was received.
38. On 03 December 2025, ACCA sent an email to Mr Quek's registered email address reminding him of his obligation to co-operate with the investigation, setting out in full the terms of CDR3(1). This email was accompanied by a copy of the original letter dated 21 November 2025. The Committee noted that the letter of 21 November 2025 had allowed Mr Quek until 12 December 2025 to respond. Nevertheless, in its email of 03 December 2025, ACCA indicated that Mr Quek must provide a response by 17 December 2025. No response was received.
39. On 17 December 2025, ACCA sent a final email to Mr Quek's registered email address, to which were attached the letter of 21 November 2025 and the email of 03 December 2025. Once again, ACCA reminded Mr Quek of his obligation to co-operate, stating that he must respond by 31 December 2025. Mr Quek was warned that an allegation of a failure to cooperate would be raised against him if he did not respond. No response was received.
40. On 15 January 2026, a call was made to Mr Quek's registered telephone number, but the call was not answered.

41. On 03 February 2026, a further call was made to Mr Quek's registered telephone number. The call was answered but the Investigating Officer was advised that Mr Quek was not in the office. The person answering the phone was asked to relay to Mr Quek that ACCA were trying to contact him and that the call would be followed up with an email.
42. On the same date, a final email was sent to Mr Quek's registered email address, advising him that a report of disciplinary allegations was being prepared for internal review with a view to referring it to an independent assessor.
43. Mr Quek has not responded to any of ACCA's communications.
44. In his statement of defence, Mr Quek did not dispute that he had received the correspondence from ACCA dated 21 November 2025, 03 December 2025 and 17 December 2025. He also accepted that he had not responded within the required timeframe. However, he stated that his failure to respond had not been intentional. His explanation was as follows, "*The correspondence was regrettably overlooked due to administrative oversight and issues relating to email management and volume at the time.*"
45. In the course of his oral evidence, Mr Quek indicated that the email address on ACCA's register was his personal address which he had used for some 15 years. He would receive a number of emails from ACCA which were either promotional or referred to international developments in accounting. Taking account of the nature of his practice, this would have little relevance to him. He therefore did not pay sufficient attention to the emails he received from ACCA. However, he was not intentionally ignoring the emails from ACCA and did not intentionally fail to respond to the three emails sent to him in November and December 2025. If he had been aware of them, he would not have ignored them and he stressed the level of cooperation he had subsequently shown to ACCA from March 2026 and his attendance at the hearing.
46. As for the phone calls on 15 January 2026 and 03 February 2026, taking account of the time difference between UK and Malaysia, they would have taken place after normal office hours in Malaysia and he was not aware of them.

47. The Committee rejected Mr Quek's explanation. The Committee did not find it acceptable that three separate communications sent by ACCA to Mr Quek over a period of approximately one month could simply be overlooked. The Committee also noted that, on 05 January 2026, Mr Quek had submitted his CPD Declaration. This was shortly after the most recent correspondence stipulated in the allegation.
48. The Committee noted that the subject line in the emails of 03 & 17 December 2025 was "ACCA Confidential" which suggested that this was not another circular from ACCA to its members.
49. The Committee also took into consideration that Mr Quek had been a member and Fellow of ACCA for over 20 years and so should be well aware of his obligation to cooperate with ACCA. His excuse that the emails were sent to his personal email address was also unacceptable. It was Mr Quek's decision to include his personal email address on ACCA's register.
50. The Committee found, on the balance of probabilities, that Mr Quek had received the emails of 21 November 2025, 03 December 2025 and 17 December 2025 but had failed to respond.
51. On this basis, the Committee found that he had failed to cooperate with ACCA's Investigating Officer. Consequently, the Committee found Allegations 5(a), (b) and (c) proved.

**Allegation 6(a)**

52. Taking account of its overall findings, the Committee was satisfied that he was guilty of misconduct. He had been the subject of disciplinary action by another regulatory body and he had then failed to inform ACCA of the findings by the MIA Disciplinary Committee. Such conduct fell far below the standards expected of an accountant and member of ACCA. In the Committee's judgement, it brought discredit to Mr Quek, the Association and the accountancy profession.
53. In respect of Allegation 5, 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 Quek had failed to cooperate with ACCA and to respond to correspondence.

54. The Committee had taken into consideration that the letter of 21 November 2025 contained a substantial amount of information and a significant number of detailed questions which Mr Quek was required to answer. The emails of 03 and 17 December 2025 were designed to encourage Mr Quek to provide the information requested in the first email to enable ACCA to continue with its investigation.
55. 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.
56. The Committee found that the failure of Mr Quek to cooperate with his regulator also amounted to misconduct in that such failure brought discredit to himself, ACCA and the accountancy profession.
57. The Committee found Allegation 6(a) proved.

#### **Allegation 6(b)**

58. On the basis that this allegation was pleaded in the alternative to Allegation 6(a), the Committee made no finding in respect of it.

#### **SANCTION AND REASONS**

59. 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 both Mr Kerruish-Jones and Mr Quek, and to legal advice from the Legal Adviser, which it accepted.
60. 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.

61. 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.
62. The Committee considered whether any mitigating or aggravating factors featured in this case.
63. The Committee was unable to find that Mr Quek had an unblemished disciplinary record as a result of the MIA proceedings. However, it had taken account of Mr Quek's submission that he was one of a number of persons at Firm A who had been subject to those disciplinary proceedings as a result of conduct on the part of the firm's managing partner, who had accepted responsibility for the shortcomings which had led to those proceedings.
64. Mr Quek had shown a level of insight into his failures although in the course of his submissions in mitigation, he had been reluctant to accept the Committee's findings in relation to his failure to cooperate with ACCA. However, he had also shown a level of remorse which the Committee considered to be genuine.
65. The Committee had read the testimonials provided by Mr Quek, both of which were highly supportive and relevant.
66. As for aggravating features, on the basis of the Committee's findings, whilst the nature of his misconduct had not extended over a particularly lengthy period, neither could it be described as isolated.
67. The Committee concluded that an admonishment would not adequately reflect the seriousness of the Committee's findings.
68. Having considered the criteria set out in the Guidance and based on its conclusions set out in the preceding paragraphs, the Committee decided that a reprimand would represent a sufficient, appropriate and proportionate sanction.

## **COSTS AND REASONS**

69. The Committee had been provided with a Simple Costs Schedule (one page) and a Detailed Cost Schedule (pages 1 and 2). It had taken account of the document entitled Guidance for Costs Orders 2023.
70. The Committee concluded that ACCA was entitled to be awarded costs against Mr Quek in respect of those allegations which had been found proved. The amount of costs for which ACCA applied was £5,625.00.
71. At the time the issue of costs fell to be determined, Mr Quek had not provided a statement of his financial position. When he was asked for the reason for his failure to do so, Mr Quek suggested that he thought he was required to do so once the proceedings had been concluded. However, he had prepared a statement and, even though it was very much out of time and not in accordance with the guidance set out in the Notice of Proceedings dated 05 May 2026, the Committee allowed him to send in this document. Prior to sending the statement of financial position, [PRIVATE].
72. Having considered the statement, and in the absence of any supporting documents, the Committee concluded that, on basis of his stated total income, Mr Quek was in a position to pay ACCA its costs.
73. Nevertheless, in reaching its decision, the Committee took into consideration the fact that some of the allegations had been found not proved. The Committee did not consider it would be appropriate for Mr Quek to be responsible for those costs.
74. In all the circumstances, the Committee exercised its discretion when determining the amount Mr Quek should be expected to pay. Having reduced the amount of costs to reflect a reasonable assessment of the costs which would have been incurred in relation to Allegations 3 and 4, the Committee considered that it was reasonable and proportionate to award ACCA costs in the amount of £3,000.

## **EFFECTIVE DATE OF ORDER**

75. This order shall take effect at the expiry of the period allowed for an appeal in accordance with the Appeal Regulations.

**Mr Tom Hayhoe**  
**Chair**  
**03 June 2026**