Think Ahead ACCA

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Mr Gok Hon Chan**
Heard on:	**Tuesday, 20 October 2026**
Location:	**Remotely via MS Teams**
Committee:	**Mr Martin Winter (Chair)** **Mr George Wood (Accountant)** **Mr Andy Skelton (Lay)**
Legal Adviser:	**Mr Alastair McFarlane**
Persons present and capacity:	**Mr Samuel Irving (Case presenter on behalf of ACCA)** **Miss Anna Packowska (Hearings Officer)**
Summary:	**Exclusion from membership with Immediate effect and costs awarded in favour of ACCA in the sum of £2,400.00**

1. ACCA was represented by Mr Irving. Mr Chan did not attend and was not represented. The Committee had before it a bundle of papers, numbered pages 1-278, a separate bundle, numbered pages 1-176, and a service bundle numbered pages 1-13.

SERVICE

2. Having considered the service bundle, the Committee was satisfied that notice of the hearing was served on Mr Chan in accordance with the Complaints and Disciplinary Regulations 2014 ("CDR").

PROCEEDING IN ABSENCE

3. The Committee noted the submissions of Mr Irving and accepted the advice of the Legal Adviser.

4. The Committee reminded itself that the discretion to proceed in absence must be exercised with the utmost care and caution. The Committee noted that following the service of the Notice of Hearing on 22 September 2026 Mr Chan responded by an email dated 28 September 2026, where he stated:

"Sorry for my late reply.
Please note the link and documents inside the link are accessible
by my side.

Please also note that due to the reason of family and time zone difference, I will not be able to attend the hearing, I am writing to ask for hearing to proceed with my absense.

For any supplementary document I wish to rely on, I have previously provided the statement of defence as well as written mitigation statement for committee

consideration. Please confirm if they were well received by your side. I have no more documents to add in addition to the statement of defence as well as written mitigation statement I provided."

Further, in his completed Case Management Form, dated 7 February 2026, Mr Chan stated:

"Due to the time zone difference, the need to look after my daughter and my current living condition, I may not be at the convenience to attend the hearing in person via online communication tool. In this case, I am writing to apply for the case to proceed with my absence."

5. The Committee was mindful of the observations of Sir Brian Leveson in *Adeogba v. General Medical Council [2016] EWCA Civ 162* as to the burden on all professionals subject to a regulatory regime to engage with the regulator both in relation to the investigation and the ultimate resolution of allegations made against them. The Committee specifically considered the issue of fairness to Mr Chan of proceeding in his absence, but also fairness to ACCA and the wider public interest in the expeditious discharge of the Committee's function. The Committee was satisfied that Mr Chan has for a prolonged period voluntarily waived his right to attend the hearing. The Committee was not persuaded that any adjournment was likely to secure his attendance at a future date.

6. The Committee was satisfied that Mr Chan has been given every opportunity to engage and participate in the proceedings and has decided not to do so.

7. Accordingly, in all the circumstances the Committee was satisfied that it was in the public interest to proceed in the absence of Mr Chan.

ALLEGATIONS

Mr Gok Hon CHAN ('Mr GH Chan'), at all material times an ACCA trainee:

1) Applied for membership to ACCA on or about 29 June 2022 and in doing so purported to confirm in relation to his ACCA Practical Experience training record he had the following Performance Objectives:

- **Performance Objective 1: Ethics and professionalism**
- **Performance Objective 2: Stakeholder relationship management**
- **Performance Objective 4: Governance, risk and control**
- **Performance Objective 5: Leadership and management**
- **Performance Objective 6: Record and process transactions and events**
- **Performance Objective 7: Prepare external financial reports**
- **Performance Objective 8: Analyse and interpret financial reports**
- **Performance Objective 11: Identify and manage financial risk**

2) Mr GH Chan's conduct in respect of the matters described in Allegation 1 above was:

a) dishonest in that Mr GH Chan knew he had not achieved all or any of the performance objectives referred to in Allegation 1 above as described in the corresponding performance objective statements

b) in the alternative, any or all of the conduct referred to in Allegation 1 above demonstrates a failure to act with Integrity.

3) In the further alternative to Allegations 2a) and 2b) above, such conduct was reckless in that Mr GH Chan paid no or insufficient regard

to ACCA's requirements to ensure that the performance objective statements referred to in Allegation 1 accurately set out how the corresponding objective had been met.

4) By reason of his conduct, Mr GH Chan is guilty of misconduct pursuant to ACCA byelaw 8(a)(i) in respect of any or all of the matters set out at 1 to 3 above

BACKGROUND

8. Mr Chan became an ACCA student on 16 September 2020, an ACCA Affiliate on 18 April 2022 and an ACCA Member on 30 June 2022.

9. 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').

10. A person undertaking practical experience is often referred to as an ACCA trainee, being the term used to describe Mr Chan's status in the allegations, the report and the supporting evidence bundle.

11. 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.

12. As part of their practical experience, each trainee is required to complete nine performance objectives ("POs") under the supervision of a qualified accountant. An Practical Experience Supervisor 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 practical experience supervisor approves that PO.

13. 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.

14. Once all nine POs have been approved by the trainee's practical experience supervisor (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.

15. The PER training records of twenty-two ACCA trainees have been reviewed by ACCA's Professional Development Team. This review has revealed that these trainees' POs shared markedly similar text.

16. The PO statements for these twenty-two trainees were approved between 16 March 2017 and 25 October 2023.

17. Consequently, all twenty-two trainees were referred to ACCA's Investigations Team. Mr Chan is one such trainee.

18. Some of these trainees had a connection to a Person A in that they were either recorded as a supervisor in their PER and / or had uploaded to social media, evidence that they had assisted trainees in applying for ACCA membership.

19. This applies to Mr Chan. ACCA's Customer Support Team has obtained evidence from Person A that they had uploaded to social media an email from ACCA to Mr Chan, confirming Mr Chan's membership application approval.

20. Mr Chan was asked for his response to the allegations by ACCA. On 7 September 2025, Mr Chan sent a response to ACCA's investigation team. He provided details of his employment for the relevant period and supporting documentation. He stated:

"…Person B was my direct supervisor…. Person B was primarily responsible for managing the AR team and overseeing credit control matters.

They directly supervised my work….

During my tenure at [Company A], I was promoted from Accounts Clerk to Senior Accounts Clerk. This promotion was suggested by Person B in recognition of my potential, the qualities I demonstrated, and my contributions to the team. I believe this reflects that certain ACCA Performance Objectives (such as Stakeholder Management, Leadership & Management, etc.) were met, even though at that time I was not registered as an ACCA student and was unfamiliar with the concept of Performance Objectives.

Working at [Company A], was my first job (2013–2019). I began my ACCA journey in 2020 while employed in my current role at the Hospital Authority, so it was not possible for me to ask Person B to register as my ACCA experience supervisor before I became an ACCA student.

I began working on my PER after passing my final paper. I initially intended to use my most recent work experience at the [PRIVATE] rather than my previous experience at Company A. Unfortunately, my line manager at that time was about to commence her maternity leave and was unable to spare time to discuss my PO.

As a result, I decided to claim my experience from my first job at Company A to meet the time requirement for the PO. I contacted my former line supervisor, Person B, to act as my PO Supervisor. To confirm eligibility for claiming past experience and registering them as my PO Supervisor, I sent a request to ACCA (Attachment 3.1) asking whether my first work experience could be counted as PER time and whether Person B could register as my PO Supervisor. I subsequently received confirmation from ACCA (Attachment 3.2) that Person B could register as my supervisor.
Unfortunately, all work-related records concerning my supervision under Person B were stored on the computer systems of Company A. Since both of us are no longer employees of Company A, it is not possible for me to retrieve the evidence requested.

However, the following documents demonstrate the supervisory relationship between Person B and me:

Employment contract (Attachment 1.I-a)
Recommendation letter issued by Company A (Attachment 1.III-a)

I confirm that I do not know any of the ACCA trainees mentioned, nor have access to their PO statements. Therefore, it would not be possible for me to directly copy their works. The only connection I believe we share is that we have all come to the services of Person A offered for PER statement consultation. [being the person referred to as offering services to ACCA trainees to assist them in applying for membership].

As part of his service, Person A requested my CV, details of my work experience, and my responses to questions relating to the PO. Based on the information I provided, they drafted a version of my PER statements and advised me to submit them without modification, as they considered them are professionally written. I did not anticipate that they might have used a similar structure or wording for other clients, which I now understand is the reason for the significant similarities between my PO statements and those of other trainees. I fully acknowledge that submitting a PO statement not in my own words is a breach of the ACCA Code of Ethics. I admit that the PO statements in question were drafted by Person A and not written by me personally. However, I wish to clarify that I did not directly copy the work of any of the named ACCA trainees.

I fully acknowledge that submitting a PO statement not in my own words is a breach of the ACCA Code of Ethics.

I deeply regret my actions and feel ashamed for showing such poor judgment. I feel being disrespectful to the qualification I worked extremely hard to achieve. I am proud to have been the Hong Kong Top Score Winner for the ACCA March 2022 Advanced Audit and Assurance Exam, as well as the Hong Kong Top Affiliate Bronze Medallist (attaining the third-highest aggregate marks for the Strategic Professional papers — essential and optional) in the March 2022 exam session. I recognise that my conduct in this matter has fallen short of the standards expected, and I sincerely apologise for my lack of integrity.

During the period when I was working under my supervisor, Person B, I had not yet registered as an ACCA student. Therefore, I had no knowledge of the specific PER objectives I may have achieved under his supervision. I approached Person B to discuss the role of PER Supervisor and the Performance Objectives (POs) only after receiving confirmation from ACCA

that I could claim my past experience and that Person B was eligible to register as my PER Supervisor.

21. ACCA sent an email to Mr Chan's registered IFAC supervisor Person B on 12 September 2025 with a number of questions regarding his supervision of Mr GH Chan. Person B provided their response to these questions in an email dated 12 September 2025. They also provided a 'letter of recommendation' from Company A.

22. Person B responded that:

'… Mr GH CHAN approached me to act as his PER supervisor in order to claim his past experience at Company A for his ACCA membership application. At that time, we were no longer working in the same company. He also requested a copy of my professional accounting body certificate so that ACCA could confirm my eligibility to act as his PER supervisor and determine whether his past experience at [Company A] could be counted towards his membership application. Following ACCA's confirmation, we met on several occasions to discuss which performance objectives he could work on. After Mr GH CHAN presented his completed statement, I approved his performance objectives and the time he recorded for his period at [Company A], even though I noted that his PER statement also included work experience from his current employment which I thought is feasible as it caused no impact to his experience presented.

23. ACCA's primary case against Mr Chan is that he was dishonest and knew he had not achieved all or any of the performance objectives referred to in Allegation 1 as described in the corresponding performance objective statements.

ACCA'S SUBMISSIONS

Allegation 1

24. ACCA relied on Mr Chan's admission and the following: evidence:

- Person C, Senior Customer Operations Administrator in ACCA's Customer Operations Team, has provided a statement explaining ACCA's membership application process. She states that once an application is received, this is recorded in ACCA's database by an automated process. Person C includes in her statement a sample record. The corresponding record for Mr Chan records his application was received on 29 June 2022 and he was admitted to membership on 30 June 2022.

- Person D provides an overview of the PER process in her statement and details that

- 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.

- A trainee is required to complete nine PO's. The PO's numbered 1 to 5 are compulsory. There are then a number of optional 'Technical' PO's from which the trainee needs to choose 4. 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 Person D 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 2020 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.'

- ACCA's PER guides are available online. Although the Guides are printed in English, all trainees will have taken their exams in English and therefore it would follow that they have a reasonable command of the English language.

- A practical experience supervisor means a qualified accountant who has worked closely with the trainee and who knows the trainee's work. 'Qualified accountant' means a member of an IFAC (International Federation of Accountants) member body and or a body recognised by law in the trainee's country.

- A practical experience supervisor is usually the trainee's line manager. However, where the trainee's manager is not IFAC qualified, the trainee can appoint an external supervisor who is. In that regard, ACCA's PER 2020 guide as exhibited to Person D statement (and subsequent guides) 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.'

- Trainees must enter their practical experience supervisor'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.

- All practical experience supervisors 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. They are also to provide evidence of their membership of that IFAC body by uploading their membership card.

25. ACCA also relied upon Mr Chan's PER training record. In particular, it records the following:

• Mr Chan was employed by Company A from 31 October 2013 to 7 January 2019 in the role of Senior Accounts Clerk.

• That 62 months of relevant practical experience has been claimed, which relates to the period of employment (in excess of the minimum requirement of 36 months).

• The Supervisor Details confirm that a Person B registered on 15 June 2022 as his 'IFAC qualified internal supervisor'.

26. As Mr GH Chan's apparent IFAC qualified internal supervisor, Person B was authorised to approve both Mr Chan's time/ experience (and all his PO's and appeared to do so, as recorded in Mr Chan's PER. In that regard, Mr Chan requested that Person B approve his time/experience of 62 months on 20 June 2022 and Person B is recorded as doing so the same day. On 28 June 2022

Mr Chan requested that Person B approve all his nine PO's and Person B is recorded as doing so on the same day

27. ACCA undertook analysis of Mr Chan's PO statements. The analysis revealed:

- One of his PO statements, relating to PO3, was first in time, and

- Eight of his PO statements were identical or significantly similar to the PO statements contained in the PER's of other trainees and which predated Mr Chan's.

Allegation 2(a) - Dishonesty

28. ACCA's primary case was that Mr Chan was dishonest when he submitted his Practical Experience Training Record to ACCA because Mr Chan sought to confirm he had achieved nine POs when he knew he had not achieved them as described because he had not drafted the PO statements. They were done by a third party. The extensive advice available online as to how an ACCA trainee must complete their PER makes it clear the statements supporting their POs have to be written by trainees in their own words and as such must be unique. ACCA contended that it is not credible that Mr Chan was unaware his POs had to be in his own words and describe the experience he had actually gained to meet the relevant Performance Objective. As a preliminary to applying for ACCA membership, it is submitted Mr Chan claimed to have achieved the POs with the use of supporting statements which he accepted had not been written by him. Mr Chan therefore knew he had not achieved the POs as described in these statements. ACCA therefore submitted this conduct would be regarded as dishonest by the standards of ordinary decent people.

Allegation 2(b) – Integrity

29. In the alternative, ACCA submitted that if the conduct of Mr Chan is not found to be dishonest, the conduct demonstrates a failure to act with integrity.

Allegation 3 – Recklessness

30. ACCA submitted in the further alternative that Mr Chan's conduct was reckless in the ordinary sense of the word in that he paid nor insufficient regard to the fact that her PO statements should truthfully and accurately set out how the relevant objective had been met. Mr Chan in not having any or sufficient regard to the matters referred to above must have appreciated the risk (which it was unreasonable in the circumstances for him to take) that he had not completed the practical experience element of his training correctly and was therefore ineligible for membership.

Allegation 4 – Misconduct

31. ACCA submitted that Mr Chan's conduct whether dishonest or lacking integrity or reckless and his failure to cooperate was sufficiently serious to reach the threshold for misconduct.

MR CHAN'S SUBMISSIONS

32. Mr Chan submitted a "Statement of Defence" dated 15 August 2026. In that he admitted allegation 1, denied dishonesty in allegation 2(a) but admitted lack of integrity in Allegation 2(b) and denied Allegation 3 (recklessness). He also submitted a mitigation statement that contained submissions on the facts.

33. Mr Chan accepted that he engaged a third-party and paid that person:

“…to assist in drafting my performance objective statements. They asked me to supply them the information concerning my actual employment responsibilities duties and work exposure.”

He stated that he expected the third-party to prepare those statements reflecting the information he had supplied and

"…did not expect the wording to be copied from, reused for or substantially similar to the statements belonging to other ACCA candidates”.

34. Mr Chan further stated:

“*I acknowledge that this was the wrong method of presenting my experience. I should have written the statements personally and ensured that they complied fully with ACCA’s requirements. I accept responsibility for that failure.”*

35. Mr Chan denied dishonesty. He asserted that his

“…*genuine work experience existed independently of the wording used in the Performance Objective statements”*

and that:

“3. The job duties and work activities communicated to the third-party drafter were based on my genuine experience. I did not create a false employer, invent a position, fabricate my employment history or submit fictional job duties.

4. My relationship with supervisor was also genuine. I did not fabricate the identity of my supervisor or falsely create a supervisory relationship purely to obtain approval.

5. When I engaged the third party, I expected the information I supplied was properly presented. The extent of the similarity between my statements and those of other candidates was outside my knowledge and expectation at the time.

6. I did not intend to deceive ACCA about whether I possessed relevant work experience. My intention was to obtain assistance in presenting genuine experience, although I now understand that the method I chose was improper and inconsistent with ACCA's requirements.

7. I respectfully admit that using a third-party drafter was a serious error of judgement and a failure to act with integrity. However, it does not establish that I knew I had not achieved the objectives or that I intentionally fabricated the underlying experience."

DECISION ON ALLEGATIONS AND REASONS

36. The Committee accepted the advice of the Legal Adviser. The standard of proof to be applied throughout was the ordinary civil standard of proof, namely the balance of probabilities. It reminded itself of Collins J's observations in *Lawrance v. GMC [2015] EWHC 581(Admin)* to the effect that in cases of dishonesty, cogent evidence was required to reach the civil standard of proof.

37. The Committee accepted Mr Chan's admission to Allegation 1 and found this allegation proved by virtue of his admission under Regulation 12(3)(c) of the Complaints and Disciplinary Regulations ("CDR"). It noted his

admission to Allegation 2(b) (integrity) but, as this was an alternative to ACCA's primary case of dishonesty, it did not find this proved under Regulation 12 3(c) as it was its responsibility to determine whether ACCA had established its primary case.

38. The Committee heard that there had been no previous findings against Mr Chan and accepted that it was relevant to put his good character into the balance in his favour.

DECISION ON FACTS

39. The Committee accepted the advice of the Legal Adviser. It noted the submissions of Mr Irving for ACCA. It reminded itself that the burden of proof was on ACCA alone and that Mr Chan's absence added nothing to ACCA's case.

Allegation 1.

1) Applied for membership to ACCA on or about 29 June 2022 and in doing so purported to confirm in relation to his ACCA Practical Experience training record he had the following Performance Objectives:

- **Performance Objective 1: Ethics and professionalism**
- **Performance Objective 2: Stakeholder relationship management**
- **Performance Objective 4: Governance, risk and control**
- **Performance Objective 5: Leadership and management**
- **Performance Objective 6: Record and process transactions and events**
- **Performance Objective 7: Prepare external financial reports**
- **Performance Objective 8: Analyse and interpret financial reports**
- **Performance Objective 11: Identify and manage financial risk**

40. The Committee was satisfied on the balance of probabilities that this was proved by Mr Chan's admission. Accordingly, Allegation 1 was proved.

Allegation 2.

2) Mr GH Chan's conduct in respect of the matters described in Allegation 1 above was:

a) dishonest in that Mr GH Chan knew he had not achieved all or any of the performance objectives referred to in Allegation 1 above as described in the corresponding performance objective statements

41. The Committee next asked itself whether the proven conduct in Allegation 1 was dishonest.

42. In accordance with the case of *Ivey v Genting Casinos (UK) Ltd T/A Crockfords [2017] UKSC67* the Committee first considered what Mr Chan's belief was, as to the facts.

43. The Committee examined the POs submitted by Mr Chan and cross-referenced them with those submitted by other trainees. It noted Mr Chan's assertions in his email to ACCA of 7 September 2025:

As part of his service, Mr. Mustafa requested my CV, details of my work experience, and my responses to questions relating to the PO. Based on the information I provided, he drafted a version of my PER statements and advised me to submit them without modification, as he considered them are professionally written. I did not anticipate that he might have used a similar structure or wording for other clients, which I now understand is the reason for the significant similarities between my PO statements and those of other trainees.

and in his Defence Statement:

"2. *I supplied the drafter with information regarding my genuine employment, duties and work exposure. I expected that information to be used to prepare original statements reflecting my individual experience.*

3. I reviewed the statements on the understanding that they had been prepared from my information. I did not know that the wording was substantially similar to material supplied to other candidates."

44. The Committee's analysis of Mr Chan's PO statements written by the third-party and those of other students showed that the general structure was similar but that the middle sections appeared to have been tailored to reflect his experience and to refer to his relevant employment. These parts did not appear to be generic, whereas the conclusions as to what he reported to have learned were mirrored across the examples.

45. The Committee accepted that Mr Chan had engaged a third party to whom he had provided information and answered questions related to his performance objective experience and that he had not intended to deceive ACCA and he genuinely believed that he had the relevant work experience and this was reflected in his POs. The Committee accepted that his intention in using a third-party was to obtain assistance in the presentation of his genuine experience. He now accepted and understood that using a third-party and not drafting them himself in his own words was "improper and inconsistent" with ACCA's requirements. It accepted that whilst there was manifold guidance as to the PER system published and online, that this was not Mr Chan's state of knowledge at the time of the submission.

46. In the circumstances the Committee was not satisfied that ACCA had proved that Mr Chan knew at the time that it was wrong to purport to confirm that he

had achieved them in the manner recorded. Applying the second limb of *Ivey v Genting Casinos (UK) Ltd T/A Crockfords,* the Committee was not satisfied that this conduct was dishonest according to the standards of ordinary decent people. Accordingly, it was not satisfied that ACCA had proved dishonesty as alleged in Allegation 2 a).

b) in the alternative, any or all of the conduct referred to in Allegation 1 above demonstrates a failure to act with Integrity.

47. The PO submissions should have been his own words describing his genuine experience and describing what he had gained from that experience. The Committee does not reach a conclusion as to whether the fact of his experience, as declared, was genuine, but is satisfied that the experience, and more importantly, his conclusions and learnings as described were not his own words as was required.

The Committee noted that Mr Chan accepted that his use of a third-party drafter was a serious error of judgment and a failure to act with integrity. The Committee agreed as such this conduct was indicative of a failure to comply with the higher standards expected from professionals. Accordingly Allegation 2 (b) was proved.

Allegation 3

3) In the further alternative to Allegations 2a) and 2b) above, such conduct was reckless in that Mr GH Chan paid no or insufficient regard to ACCA's requirements to ensure that the performance objective statements referred to in Allegation 1 accurately set out how the corresponding objective had been met.

48. Given the Committee's findings in relation to Allegation 2 b) it did not consider the alternative of Allegation 3.

Allegation 4

4) By reason of his conduct, Mr GH Chan is guilty of misconduct pursuant to ACCA byelaw 8(a)(i) in respect of any or all the matters set out at 1 to 3 above

49. The Committee next asked itself whether by submitting a PER, not completed in accordance with ACCA's established requirements such that it constituted a lack of integrity, reached the threshold for a finding of misconduct.

50. The Committee had regard to the definition of misconduct in Bye-law 8(c) and the assistance provided by the case law on misconduct. It was satisfied that Mr Chan's actions brought discredit on himself, ACCA and the accountancy profession. Therefore, the Committee was satisfied that Mr Chan's conduct had reached the threshold for misconduct.

SANCTIONS AND REASONS

51. The Committee noted its powers on sanction were those set out in Regulation 13(1). It had regard to ACCA's Guidance for Disciplinary Sanctions and bore in mind that sanctions are not designed to be punitive and that any sanction must be proportionate. It took account of Mr Irving's submissions.

52. The Committee accepted the advice of the Legal Adviser.

53. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. The behaviour lacked integrity and was very serious.

54. The aggravating factors the Committee identified were:

- This led to professional membership being obtained improperly which can present a risk to the public and the public interest.

- The serious impact on the reputation of the profession

55. The only mitigating factors the Committee identified were:

- A previous good character with no disciplinary record.

- He has demonstrated highly developed insight.

- He made full admissions and fully co-operated with ACCA at all stages.

56. Given the Committee's view of the seriousness of the misconduct, it was satisfied that the sanctions of No Further Action, Admonishment, Reprimand and Severe Reprimand were insufficient to highlight to the profession and the public the gravity of the proven misconduct. While it was one instance of misconduct, the Committee was satisfied it has a longstanding effect on the public interest. In considering a Severe Reprimand, the Committee noted that many of the factors listed in the Guidance were present, but was satisfied that the ongoing risk meant that such a sanction was insufficient. The Committee also considered the factors listed at C5 of the Guidance that may justify exclusion. The Committee noted that among other factors, there was a serious departure from relevant professional standards. There is also

a continuing risk to the public and public interest in that membership has been obtained incorrectly. In those circumstances, whilst the mischief is ongoing and needs to be rectified, a lesser sanction than removal would not fulfil the Committee's overarching duty to protect the public interest in maintaining public confidence in the profession. The Committee concluded that only removal from membership could address the root of the problem that membership has been incorrectly obtained,

57. For these reasons the Committee was satisfied that it was fundamentally incompatible with Mr Chan remaining on the register of ACCA and considered that the only appropriate and proportionate sanction was that he be excluded from membership.

COSTS AND REASONS

58. ACCA claimed costs of £7,327.50 and provided a detailed schedule of costs. The Committee noted Mr Chan has provided a statement of means with supporting documentation. The Committee decided that it was appropriate to award costs to ACCA in this case and considered that the sum claimed by them was a reasonable one in relation to the work undertaken. It made a deduction in light of Mr Chan's declared means, which it accepted. Accordingly, the Committee concluded that it was appropriate to make a reduction allowing for his means and likely expenses including family responsibilities as set out in his personal statements and absence of savings. It considered that the sum of £2,400 was appropriate and proportionate, representing [PRIVATE]. It ordered that Mr Chan pay ACCA's costs in the amount of £2,400.

EFFECTIVE DATE OF ORDER

59. The Committee was satisfied that an immediate order was necessary in the interests of the public. This was because Mr Chan was working, and the Committee did identify an ongoing sufficient risk to the public.

Martin Winter
Chair
20 October 20226