

10 August 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09.30am on 07, 08 and 09 September 2026. It will be held remotely but based at the ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU.

The hearing is open to any member of the public or the media who wish to attend. However, ACCA is only able to accommodate remote access to the hearing. Please contact adminadjudication@accaglobal.com to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr Choo Siang Lin.

Allegations

Mr Choo Siang Lin, a member of ACCA:

1. On or before 13 December 2022 applied to ACCA for:
 - a) A Firm's Auditing Certificate (UK) in relation to Firm A stating that:
 - i) He had never been subject to any regulatory action in respect of audit by a regulatory body
 - ii) Firm A was a newly created firm
 - b) Exempt Regulated Activities registration in relation to Firm A stating that he had never been subject to any regulatory action in respect of audit by a regulatory body.
2. Mr Choo's conduct in respect of the matters described above was:

- a) Dishonest in that he knew he had previously been subject to regulatory action by ACCA, namely a referral to ACCA's Admissions and Licensing Committee, and that Firm A was not a newly created firm;
 - b) In the alternative, his conduct demonstrates a failure to act with integrity.
3. By reason of his conduct, Mr Choo is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 2 above.

The allegations listed above are current at the date of publication.

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For media enquiries, contact:

ACCA News Room

E: newsroom@accaglobal.com

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[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