

HEARING

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

In the matter of: Miss Chenlin Jin

Heard on: Tuesday, 01 October 2024

Location: Remotely via Microsoft Teams

Committee: Mr Tom Hayhoe (Chair),
Mr Ryan Moore (Accountant),
Ms Yvonne Walsh (Lay)

Legal Adviser: Mr James Keeley (Legal Adviser)

**Persons present
and Capacity:** Ms Holly Girven (Case Presenter on behalf of ACCA)
Miss Mary Okunowo (Hearings Officer)

Summary: Allegations 1a, 2a, 3 and 4a proved.

Outcome: Removal from the student register.

Costs: £5,296.50.

PRELIMINARY

1. The Disciplinary Committee of ACCA ('the Committee') convened to consider allegations concerning Miss Chenlin Jin. Miss Jin is a student member of ACCA and is resident in China.
2. The Committee had before it a Bundle of documents (86 pages) and a Service Bundle (22 pages).
3. Miss Jin did not attend the hearing and was not represented.

PROCEEDING IN ABSENCE

4. The Notice of hearing was sent by email on 02 September 2024 to Miss Jin's registered email address. The Committee was provided with a delivery receipt showing the email was delivered to that address. Miss Jin did not respond.
5. On 18 September 2024 the Hearings Officer sent a further email to Miss Jin's registered email address reminding her of the hearing due to take place on 01 October 2024. The Committee was provided with a delivery receipt showing the email was delivered to that address. Once again, Miss Jin did not respond.
6. On 26 September 2024 at 10:09 am the Hearings Officer made a call to Miss Jin's registered telephone number. The call was answered by a female voice but, when the Hearings Officer identified herself and asked if she was talking to Miss Chenlin Jin, the call was disconnected. The Hearings Officer called back at 10:11 am. The call rang out before disconnecting. There was no opportunity to leave a voice message.
7. On 26 September 2024, the Hearings Officer sent another email to Miss Jin's registered email address stating that she had tried unsuccessfully to call her ahead of the hearing due to take place on 01 October 2024. The Committee was provided with a delivery receipt showing the email was delivered to that address. Once again, Miss Jin did not respond.
8. On 30 September 2024, at 10:07 am the Hearings Officer made a third call to Miss Jin's registered telephone number. The call rang and then connected to an automated voice machine which said 'The number you have dialed is busy. Please try again later.' There was no opportunity to leave a voice message.
9. The Hearings Officer called back at 10:27 am. The call rang out before disconnecting. There was no opportunity to leave a voice message.
10. On 30 September 2024, the Hearings Officer sent a final email to Miss Jin's registered email address stating that she had tried, unsuccessfully to call her ahead of the hearing due to take place on 01 October 2024. The Committee was provided with a delivery receipt showing the email was delivered to that address. Once again, Miss Jin did not respond.
11. The Committee was satisfied that the requirements of Regulations 10(1) and 22(1) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 ('CDR') as to service had been complied with.

12. Having satisfied itself that service had been effected in accordance with the regulations, the Committee went on consider whether to proceed in the absence of Miss Jin. The Committee bore in mind that the discretion to do so (Contained in CDR Regulation 10 (7)) must be exercised in light of the public interest in dealing with matters such as this fairly, economically, and expeditiously.
13. The Committee considered that no useful purpose would be served by adjourning the hearing. It is satisfied, in light of the emails and telephone calls referred to above, that Miss Jin is aware of the hearing. She has not availed herself of the opportunity to participate in the hearing by video link. She has not requested an adjournment. The Committee found that Miss Jin had waived her right to attend and would be unlikely to attend at a future date. Taking into account the serious nature of the allegations in this case, the Committee was satisfied that the interests of justice and the public interest was served by proceeding in Miss Jin's absence.

ALLEGATIONS AND BRIEF BACKGROUND

14. The allegations against Miss Jin are as follows:
 1. Miss. Chenlin Jin ("Miss. Jin") a registered student of the Association of Chartered Certified Accountants ("ACCA"):
 - a. On 23 February 2021, submitted or caused to be submitted to ACCA, a false document purportedly from [Private] College, Shanghai University of Finance & Economics ("the Document") in support of her request to withdraw from the 03 March 2021 ACCA Performance Management (PM) exam.
 2. The conduct described at Allegation 1a) above, was:
 - a. Dishonest, in that she knew the document she submitted or caused to be submitted to ACCA was not genuine; or in the alternative;
 - b. A failure to demonstrate integrity.
 3. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as applicable in 2021), Miss Jin, failed to co-operate with the investigation of a complaint in that she failed to respond to ACCA's correspondence dated:
 - a. 19 October 2021
 - b. 25 November 2021
 - c. 03 December 2021.

4. By reason of the conduct described in any or all of the matters set out at Allegations 1) to 3), Miss Jin 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).
15. Miss Jin became an ACCA registered student on 20 November 2017.
16. On 19 February 2021, Miss Jin sent an email via her registered email address. In this email, Miss Jin requested withdrawal from the 03 March 2021 ACCA Performance Management exam ("PM exam") on the basis that her university "*forces [her] not to go out of [her] school and [she] cannot go back to take [her] ACCA exam Because [her] school will do the closed management, so [she] can not attend the exam*".
17. The email included a copy of Miss Jin's student ID card (in Chinese) and an undated notice regarding not being able to leave the university due to pandemic control.
18. On 23 February 2021, a further email was sent to ACCA China via Miss Jin's registered email address, requesting withdrawal from the March 2021, PM exam. Attached to this email was the Document (in Chinese) and an English translation of the same. The Document issued in Miss Jin's name was purportedly issued from [Private] College, [Private] University Finance and Economics and the referee being, Person A, Counsellor. It stated that, the university would be closed for management and a requirement that Miss Jin could not leave her "*current place of residence*" such that she could not participate in the 03 March 2021, PM exam.
19. On 24 February 2021, an email was sent to ACCA China via Miss Jin's registered email address with reference to the request of withdrawal from the March 2021, PM exam. The email included a copy of the Document purportedly from [Private] College stating that the university was closed for maintenance and, as a result of restrictions on leaving the current place of residence, Miss Jin could not participate in the 03 March 2021, PM exam. An English translation of Miss Jin's student ID was also included.
20. On 25 February 2021, an email was sent to ACCA China via Miss Jin's registered email address, [ref: REDACTED], which included Miss Jin's full name, date of birth, ACCA registration number and a request to "*revoke [her] ACCA withdrawal exam in March, which is the PM (F5)*".
21. On 25 February 2021, Ms. Vivian Chai, Senior Learning & Student Development Officer, at

ACCA China contacted Ms. Fan Li, ACCA Programme Leader / Co-ordinator at [private] College who confirmed that the Document submitted to ACCA by Miss Jin was not genuine.

22. The Customer Engagement Centre (“CEC”) database record for Miss Jin includes an internal note dated 02 March 2021, in which it is stated that an outbound call was made to Miss Jin and that she agreed to write an apology letter.
23. On 26 March 2021, ACCA China’s Learning & Student Development Team, submitted a referral email to ACCA UK’s Investigations Department regarding the above matter. The referral email included a table summarising the interactions between ACCA China and Miss Jin, [pages 17 – 19]. The phrase, GCC is a reference to ACCA’s Global Customer Service team (China).
24. The Investigations Officer contacted Miss Jin via her registered email address, regarding the Document she submitted on 23 February 2021. Correspondence was sent via ACCA’s case management system on the following dates:
 1. 19 October 2021 – initial letter
 2. 25 November 2021 – chaser letter
 3. 03 December 2021 – additional chaser letter.
25. On 20 October 2021 and 25 November 2021, the Investigations Officer sent follow up emails to Miss Jin’s registered email address via Outlook, informing her that she should have received correspondence from ACCA’s Professional Conduct Enquiries email address. There has been no response from Miss Jin to any of ACCA’s correspondence.
26. There has been no email failure notification or any auto-response from Miss Jin’s registered email address.
27. On 25 November 2021, ACCA UK received a signed statement from Ms. Fan Li confirming that the Document – referred to in the email as “Document CJ-1” – was not produced by [Private] College and is not genuine. The certifier signature (Person A) is not genuine and the statement that the university had an “enclosed-style management” such that students could not leave their current residence was false.
28. On 03 December 2021 and 10 December 2021, the Investigations Officer called Miss Jin via the phone number on her ACCA account and although the phone rang nobody picked up.

SUBMISSIONS

29. ACCA made the following submissions:
- (a) “Miss Jin produced or caused to be produced, the Document dated 08 February 2020. The Document which stated that as of 22 February 2021, Miss Jin could not leave her current place of residence, was sent via Miss Jin’s registered email address and is not genuine.”
 - (b) “Although the Document appears to be dated February 2020, it refers to “the school”, [Private] College being closed from 22 February 2021. Therefore, it appears there is a typographical error, and the date should be read as, 08 February 2021.”
 - (c) “In relation to Allegation 1a), ACCA relies on the witness statement of Ms. Vivian Chai dated 08 February 2022 and the signed statement of Ms. Fan Li dated 25 November 2021, as evidence that the Document issued in Miss Jin’s name is not genuine.
 - (d) “ACCA also relies on the English translations of:
 - the WeChat extract.
 - Miss Jin’s student ID and
 - the Document.”
 - (e) “The only person to benefit from the conduct mentioned at paragraph 20 above, is Miss Jin.”
 - (f) “Miss Jin has failed to co-operate with the investigation of a complaint in that she failed to respond fully or at all to any or all of ACCA’s correspondence dated, 19 October 2021, 25 November 2021, and 03 December 2021.”
 - (g) “All three of ACCA’s letters regarding the complaint investigation included reference to the duty to co-operate in accordance with the Complaint and Disciplinary Regulations 2014 (as applicable in 2021), regulation 3(1).”
 - (h) “In relation to Allegation 3, ACCA relies on the fact that no responses have been received from Miss Jin.”
30. The Committee considered all of the documentation, the submissions of Ms. Girven on behalf of ACCA and the advice of the Legal Adviser. The Committee applied the burden of proof, in

that ACCA bears the responsibility of proving the allegations and also applied the standard applied of proof, namely on the balance of probabilities.

Allegation 1a

31. The Committee, accepting ACCA's submissions and not having any information to undermine them, was satisfied on the balance of probabilities that on 23 February 2021, Miss Jin submitted or caused to be submitted to ACCA, a false document purportedly from [Private] University of Finance & Economics ("the Document") in support of her request to withdraw from the 03 March 2021 ACCA Performance Management (PM) exam.
32. Therefore, the Committee found Allegation 1a proved.

Allegation 2a

33. The Committee, accepting ACCA's submissions, and not having any information to undermine them, found that such conduct described at Allegation 1a) above, was dishonest, in that Miss Jin submitted a false document in order to gain an advantage in order to try to withdraw from an examination. Miss Jin knew the document she submitted or caused to be submitted to ACCA was not genuine. In so acting Miss Jin displayed elements of pre-planning, pre-meditation and a degree of sophistication. Such conduct is not only extremely serious but also dishonest by the standards of ordinary decent people.
34. Therefore, the Committee found Allegation 2a proved.
35. In light of the finding in respect of dishonesty any finding in respect of integrity (allegation 2b), being in the alternative, falls away and does have to be decided.

Allegation 3

36. The Committee found, accepting ACCA's submissions, and not having any information to undermine them, contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as applicable in 2021), Miss Jin, although initially prepared to say sorry to her university, failed to co-operate with the investigation of a complaint in that she failed to respond to ACCA's correspondence dated:
 - a. 19 October 2021
 - b. 25 November 2021
 - c. 03 December 2021.

37. Therefore, the Committee found Allegation 3 proved.
38. The Committee, by reason of the conduct described in any or all of the matters set out at Allegations 1) to 3), Miss Jin is guilty of misconduct.
39. Therefore, the Committee found Allegation 4a proved.
40. In light of the finding in respect of misconduct any finding in respect of being liable to disciplinary action, (allegation 4b), being in the alternative, falls away and does have to be decided.

SANCTION AND REASONS

41. The Committee next considered what sanction to impose applying ACCA's Guidance for Disciplinary Sanctions ('GDS'), remembering at all times to act proportionately. The Committee reminded itself that the purpose of sanctions was not punitive but to protect the public, maintain confidence in the profession and declare and uphold proper standards of conduct and behaviour.
42. Having found that Miss Jin's actions amounted to misconduct, taking no further action was clearly not appropriate. The Committee therefore considered the available sanctions in ascending order of seriousness.
43. In mitigation, the Committee took into account that no previous findings had been made against Miss Jin.
44. In respect of aggravating factors. Miss Jin's actions were pre-meditated, and she had failed to engage with the disciplinary process.
45. The Committee considered the sanctions from the most lenient to the most serious. The conduct was clearly too serious to justify no further action, an admonishment or a reprimand. The conduct was as a result of the deliberate nature of the dishonesty and included her failure to co-operate with the investigation which is of itself a serious departure from the professional standards.
46. The Committee next went onto to evaluate whether a severe reprimand would be an appropriate sanction. However, Miss Jin had committed a pre-meditated dishonest act and failed to co-operate with the investigation. Such intentional misconduct undermines the integrity of the system. Applying the GDS, the Committee concluded that a severe reprimand could not be considered to be a satisfactory sanction.

47. The Committee found that Miss Jin's actions and dishonesty along with her failure to co-operate were fundamentally incompatible with being a student member of a professional association as they constituted a serious departure from relevant standards.
48. Therefore, the Committee made an order under CDR 13(4)(c) of the Disciplinary Regulations removing Miss Jin from the student register.
49. The Committee did not consider that the public interest in this case required it to additionally make an order under CDR 13(4)(c) restricting Miss Jin's right to apply for readmission beyond the normal minimum period. The Committee bore in mind that any application for re-admission would in any event have to be considered by the Admissions & Licensing Committee.

COSTS AND REASONS

50. ACCA applied for costs against Miss Jin in the sum of £6,296.50. The application was supported by a schedule providing a breakdown of the costs incurred by ACCA in connection with the hearing.
51. The Committee found that there was no reason in principle not to make an order for costs in ACCA's favour. Nor did it consider that the application was for an unreasonable amount, save that it reduced the costs for today's hearing in light of the time taken to conclude it.
52. The Committee had no information about Miss Jin's financial circumstances.
53. Given all of the information, the Committee ordered Miss Jin to pay ACCA's costs in the sum of £5,296.50.

EFFECTIVE DATE OF ORDER

54. The Committee did not find any risk to the public which would justify directing that the sanction takes immediate effect. As a result, the order will come into effect from the date of expiry of the appeal period, namely after 21 days from service of the Committee's reasons for its decision, unless Miss Jin gives notice of appeal in accordance with the Appeal Regulations prior to that.

Mr Tom Hayhoe
Chair
01 October 2024