

HEARING

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

In the matter of: Miss Hui Huang

Heard on: Wednesday, 22 January 2025

Location: Held remotely, via MS Teams

Committee: Ms Colette Lang (Chair)
Dr David Horne (Accountant)
Ms Diane Meikle (Lay)

Legal Adviser: Ms Jane Kilgannon

**Persons present
and capacity:** Mr Samuel Irving (ACCA Case Presenter)
Miss Sofia Tumburi (Hearings Officer)

Summary: Allegations 1, 2(a), 4(a), 4(b), 4(c) and 5(a) proved
Exclusion from membership

Costs: Miss Huang to pay £5,678.00 towards ACCA's costs

1. The Disciplinary Committee (the Committee) convened to consider the case of Miss Hui Huang (Miss Huang).

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2. Mr Samuel Irving (Mr Irving) represented the Association of Chartered Certified Accountants (ACCA). Miss Huang did not attend and was not represented.
3. The Committee had confirmed that it was not aware of any conflicts of interest in relation to the case.
4. In accordance with Regulation 11(1)(a) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 (the Regulations), the hearing was conducted in public.
5. The hearing was conducted remotely through Microsoft Teams.
6. The Committee had considered in advance the following documents:
 - a. A Report and Bundle (pages 1 to 245);
 - b. A Separate Bundle 'relating to complaint against' Miss Huang (pages 1 to 96);
 - c. An 'Additional's' bundle (pages 1 to 7); and
 - d. A Service Bundle (pages 1 to 26).

SERVICE OF PAPERS

7. The Committee considered whether the appropriate documents had been served on Miss Huang in accordance with the Regulations.
8. The Committee accepted the advice of the Legal Adviser, who referred it to Regulations 10 and 22 of the Regulations, and in particular the requirement that notice of the hearing must be served no later than 28 days before the date of the hearing unless there are exceptional circumstances.
9. The Committee noted the written notice of the hearing scheduled for today, 22 January 2025, that had been sent by electronic mail (email) to Miss Huang's registered email address on 20 December 2024. It also noted the subsequent

emails sent to her with the necessary link and password to enable her to gain access to the letter and the documents relating to this hearing.

10. As the notice of hearing was sent by email, the Committee noted that service may be proved by confirmation of delivery of the notice, which had been provided to the Committee, and that the notice would be deemed as having been served on the day that it was sent, that is, 20 December 2024. On the basis of that documentation, the Committee was satisfied that the notice of hearing had been served on Miss Huang on 20 December 2024, 33 days before the date of today's hearing.
11. The Committee noted the contents of the notice of hearing and was satisfied that it contained all of the information required by Regulation 10 of the Regulations.
12. The Committee concluded that service of the notice of hearing had been effected in accordance with Regulations 10 and 22 of the Regulations.

PROCEEDING IN ABSENCE

13. Mr Irving made an application that the hearing proceed in the absence of Miss Huang.
14. The Committee, having satisfied itself that the requirements of Regulations 10 and 22 of the Regulations had been complied with, went on to consider whether to proceed in the absence of Miss Huang.
15. The Committee took into account the submissions of Mr Irving. The Committee accepted and took into account the advice of the Legal Adviser, who referred it to Regulation 10(7) of the Regulations, the ACCA document 'Guidance for Disciplinary Committee hearings' and the relevant principles from the cases of *R v Jones* [2002] UKHL 5, and *GMC v Adeogba* and *GMC v Visvardis* [2016] EWCA Civ 162.
16. The Committee bore in mind that its discretion to proceed in the absence of Miss Huang must be exercised with the utmost care and caution.

17. The Committee noted that ACCA had sent the notice of hearing and further correspondence to Miss Huang at her registered email address. The Committee noted that on 26 March 2024, during ACCA's investigation of the matters alleged, Miss Huang had responded to ACCA from that registered email address. On that basis, the Committee was satisfied that Miss Huang was aware of the ACCA investigation into her conduct and had access to the email address that she had registered with ACCA.
18. The Committee noted that ACCA had made a number of attempts to contact Miss Huang by telephone (on 09 January 2025, 16 January 2025, and 21 January 2025) but that, on each occasion, the call had not been answered and there was no opportunity to leave a voicemail message. The Committee noted that ACCA followed up with further email correspondence to Miss Huang asking her to confirm whether or not she planned to attend today's hearing, but it received no response.
19. On the basis of the evidence set out above, the Committee was satisfied that ACCA had made reasonable efforts to notify Miss Huang about today's hearing and that Miss Huang knew or ought to know about the hearing. The Committee noted that Miss Huang had not applied for an adjournment of the hearing and there was no indication that such an adjournment would secure her attendance on another date. Furthermore, there was no evidence that Miss Huang was absent due to incapacity or illness. The Committee therefore concluded that it was more likely than not that Miss Huang had voluntarily absented herself from the hearing.
20. The Committee considered that any disadvantage to Miss Huang in not being present at the hearing to provide her account of the relevant events could be addressed by the Committee's thorough assessment of the evidence presented by ACCA and the opportunity for Committee questions to test the evidence presented by ACCA.
21. The Committee was mindful that there is a public interest in dealing with regulatory matters expeditiously.

22. Having balanced the public interest with Miss Huang's own interests, the Committee decided that it was fair, appropriate and in the interests of justice to proceed in Miss Huang's absence.

ALLEGATIONS

Hui Huang ('Miss Huang'), at all material times an ACCA trainee,

1. Whether by herself or through a third party applied for membership to ACCA on or about 09 February 2022 and in doing purported to confirm in relation to her ACCA Practical Experience training record that she had achieved the following Performance Objectives:
 - Performance Objective 1: Ethics and professionalism
 - Performance Objective 2: Stakeholder relationship management
 - Performance Objective 3: Strategy and innovation
 - 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 9: Evaluate investment and financing decisions
 - Performance Objective 13: Plan and control performance
2. Miss Huang's conduct in respect of the matters described in Allegation 1 above was:
 - a. Dishonest in that Miss Huang knew she had not achieved all or any of the performance objectives referred to in Allegation 1 above as described in the corresponding performance objective statements or at all.
 - 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 Miss Huang paid no or insufficient regard to ACCA's requirements to ensure that the statements corresponding with the

- performance objectives referred to in Allegation 1 accurately set out how each objective had been met.
4. Failed to co-operate with ACCA's Investigating Officer in breach of Complaints and Disciplinary Regulation 3(1) in that she failed to respond fully or at all to any or all of ACCA's correspondence dated,
 - a. 22 March 2024
 - b. 08 May 2024
 - c. 23 May 2024

 5. By reason of her conduct, Miss Huang is:
 - a. Guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 4 above; in the alternative in respect of Allegation 4 only;

 - b. Liable to disciplinary action pursuant to bye-law 8(a)(iii).

BRIEF BACKGROUND

23. Upon an ACCA student completing all of their ACCA exams, they become an ACCA affiliate (also known as an ACCA trainee). However, in order to apply for membership, they are required to obtain at least 36 months' practical experience in a relevant role (practical experience). It is permissible for some or all of that practical experience to be obtained before completion of ACCA's written exams.

24. The practical experience involves the completion of nine performance objectives (POs) under the supervision of a qualified accountant, which are recorded in a Practical Experience Requirement (PER) training record. In addition to approval of their POs, a trainee must ensure that their employment where they have gained relevant practical experience has been confirmed by the trainee's line manager who is usually also the trainee's qualified accountant supervisor. This means that the same person can and often does approve both the trainee's time and achievement of POs.

25. If the trainee's line manager is not a qualified accountant, the trainee can nominate a supervisor who is external to the firm to supervise their work and approve their POs. This external supervisor must have some connection with the trainee's firm, for example as an external accountant or auditor.
26. 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 signed off, the trainee is eligible to apply for membership of ACCA.
27. During 2023, ACCA became aware that the PER supervisors of 91 ACCA trainees shared one of only three email addresses, even though the names of the supervisors were all different. Miss Huang was one of those 91 ACCA trainees.
28. As it would not be expected for a PER supervisor to share an email address with any other supervisor, ACCA undertook some analysis of the data available to it in relation to the 91 ACCA trainees. The analysis indicated that:
 - a. Most of the trainees were registered with ACCA as resident in China;
 - b. Many of the PO statements of the trainees were identical or similar; and
 - c. All of the PER training record approvals occurred between August 2021 and March 2023.
29. Miss Huang became an ACCA affiliate on 15 October 2018. Following submission of a PER training record on 09 February 2022, Miss Huang became an ACCA member on 24 February 2022.
30. Miss Huang's PER training record included the following information:
 - a. Employment by Firm A as a Financial Specialist from 09 August 2018 to 29 August 2021, gaining 36 months of relevant practical experience;
 - b. Person A registering as Miss Huang's 'IFAC qualified line manager' on 09 February 2022; and

- c. Person A approving Miss Huang's 36 months employment at Firm A and all nine PO statements on 09 February 2022.
31. In respect of Miss Huang's nine PO statements, ACCA's analysis indicated that:
 - a. None of the PO statements was the 'first in time' to be used in an ACCA membership application; and
 - b. The content of all nine of the PO statements was identical or significantly similar to the POs contained in the PER training records of other ACCA trainees.
32. ACCA sent a letter to Miss Huang by encrypted email on 22 March 2024 asking Miss Huang to respond to a number of questions related to the concern about her PER training record by 05 April 2024. On the same day ACCA sent an unencrypted email alerting Miss Huang to the encrypted email and asking her to check if she had received it. On 26 March 2024 ACCA's China office sent a mobile telephone message to Miss Huang using her registered telephone number, alerting her to the ACCA encrypted email sent to her on 22 March 2024 and requiring a response. ACCA's China Office has provided a spreadsheet indicating that the message was "*sent successfully*".
33. On 26 March 2024, Miss Huang sent an email to ACCA stating:

"[...] The question you mentioned in the email I could not answer one by one, because I have resigned from [Firm A] for a long time.

I can confirm that my practical experience is real during the period from 9 August 2018 to 29 August 2021, you can check the attachment which can prove my employment relationship during that period. And also, you can see from the attachment that I have resigned.

As for my former supervisor, I could not get in touch with her since April. 2022 after my resignation [...]"
34. Attached to the email was a document headed "*Employment Termination Certificate*" and stating "*This is to certify that Mr./Ms. Huang Hui, [...], was employed by our company on 08 (mm) 02 (dd), 2018 (yyyy). The employment*

with our company was terminated on 03 (mm) 18 (dd), 2022 (yyyy). Before termination of employment Mr./Ms. Huang Hui served in the position of Junior Financial Specialist A". The document ended with the name of Firm A and was dated 18 March 2022.

35. ACCA responded to Miss Huang by email on 11 April 2024, requiring her to fully answer the questions set out in the letter dated 22 March 2024. ACCA asked for a response by 25 April 2024.
36. As no reply was received from Miss Huang, ACCA sent further letter to Miss Huang by encrypted email on 08 May 2024, requiring a response by 22 May 2024. On the same day ACCA sent an unencrypted email alerting Miss Huang to the encrypted email and asking her to check if she had received it.
37. As no reply was received from Miss Huang, ACCA sent a further letter to Miss Huang by encrypted email on 23 May 2024, requiring a response by 06 June 2024. On the same day ACCA sent an unencrypted email alerting Miss Huang to the encrypted email and asking her to check if she had received it. No response was received.
38. ACCA's case management system showed that the encrypted email sent to Miss Huang on 22 March 2024 was opened at 14:55 on 22 March 2024, and the encrypted email sent to Miss Huang on 23 May 2024 was opened at 11:06 on 24 May 2024.
39. ACCA attempted to contact Miss Huang by telephone on 24 May 2024, but the call was not answered.

DECISION ON FACTS AND REASONS

40. As no admissions had been made by Miss Huang, it was for ACCA to prove its case in relation to each of the allegations put forward.
41. The Committee considered with care all of the evidence presented and the submissions made by Mr Irving on behalf of ACCA.

42. The Committee accepted the advice of the Legal Adviser and bore in mind that it was for ACCA to prove its case and to do so on the balance of probabilities.

ALLEGATION 1 – PROVED

43. The Committee noted that ACCA had received Miss Huang's PER training record on 09 February 2022, submitted to ACCA as part of her application for ACCA membership. It included a claim of 36 months of practical experience and nine POs, all approved by Person A.
44. The Committee noted that the nine POs set out in Miss Huang's PER training record were as set out in Allegation 1, namely POs 1, 2, 3, 4, 5, 6, 7, 9 and 13.
45. Taking all of those matters into account, the Committee was satisfied that when she applied for membership of ACCA, Miss Huang had claimed to have achieved POs 1, 2, 3, 4, 5, 6, 7, 9 and 13.
46. Accordingly, Allegation 1 was found proved.

ALLEGATION 2(A) – PROVED

47. The Committee considered whether Miss Huang had acted dishonestly when confirming the PO statements in her PER training record.
48. The Committee noted the advice set out for ACCA trainees in the ACCA guidance document 'PER – Practical experience requirements'. In particular, the Committee noted the following statement in that document "*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*".
49. The Committee was provided with analysis by ACCA showing that all nine of Miss Huang's PO statements were the same or significantly similar to the POs of a number of other of those other ACCA trainees and were not 'first in time'. The Committee reviewed Miss Huang's PO statements and those of the other ACCA trainees, and found all nine of Miss Huang's PO statements (namely, in

relation to POs 1, 2, 3, 4, 5, 6, 7, 9 and 13) were the same or significantly similar to the PO statements of a number of those other ACCA trainees.

50. The Committee considered Miss Huang's email to ACCA dated 26 March 2024. It noted that she had stated that the practical experience that she had gained at Firm A had been "*real*" but that she had not been able to answer ACCA's questions for her because she had since resigned from Firm A and was not able to contact Person A. The Committee considered that Miss Huang's response lacked detail and the Committee did not accept that Miss Huang would have been unable to answer ACCA's questions simply because she no longer worked at Firm A. The ACCA questions focused on whether and how Person A had allegedly supervised Miss Huang's practical experience at Firm A. Miss Huang would have been able to provide answers to many of these questions from memory, even if she was no longer employed at Firm A or had access to Firm A's documentation. However, the Committee noted that no such answers or even attempts at answers had been provided.
51. Given that none of Miss Huang's PO statements were first in time and all of them were the same or similar to the PO statements of other ACCA trainees, the Committee considered it to be inherently unlikely that the content of the nine PO statements was genuine and Miss Huang's own work, as is required. In the absence of any alternative explanation from Miss Huang, the Committee found, on the balance of probabilities, that the most likely explanation for the similarity between Miss Huang's nine PO statements and those of the other ACCA trainees, was that Miss Huang had copied wording from that used in the PER training record of others or had drawn wording from a shared pool of sample PO statements. On that basis, the Committee found that the content of the nine PO statements provided by Miss Huang was not a true reflection of her experience.
52. The Committee considered whether Miss Huang would have been aware that she was required to submit her own objectives and could not use those of others, even as templates or precedents. Copies of the documents that would have been available to Miss Huang prior to submission of her PER training record were reviewed. These documents included the 'PER – Practical experience requirements', referenced above. Having reviewed those documents, the Committee was satisfied that it would have been clear to Miss

Huang, if she had read those guidance documents, that the PO statements provided must be her own.

53. The Committee considered that it was reasonable for ACCA to have expected Miss Huang to be able to understand the guidance provided in the English language, given that ACCA examinations taken by ACCA trainees are in English. Furthermore, the Committee considered that Miss Huang's email sent to ACCA on 26 March 2024 appeared to indicate that she had a good level of proficiency in English. It was expressed in English and appeared to indicate that Miss Huang had understood the contents of the ACCA correspondence that had been sent to her in English. The Committee also noted, however, that a number of pieces of relevant ACCA guidance on the PER had been provided in Mandarin, providing additional assistance to ACCA trainees who were Mandarin speakers. Therefore, there would have been no reason for Miss Huang to be under any misapprehension that she was permitted to copy or borrow from the PO statements of other ACCA trainees when submitting her own PO statements.
54. The Committee noted that the PO statements submitted by Miss Huang had all been approved by her 'IFAC qualified line manager', Person A. The Committee noted that the email address used by Person A was one of only three email addresses used by the supervisors of all 91 of the ACCA trainees that were subject to the ACCA investigation.
55. The Committee noted that Person A had provided ACCA with details of their membership number of the Chinese Institute of Certified Public Accountants. However, that membership number did not match the membership number shown on the photographic identity document provided by Person A. The Committee considered these discrepancies to be a cause for concern, calling into question both the identity of Person A and whether they had actually supervised Miss Huang's practical experience and POs.
56. Applying the test for dishonesty set out in the case of *Ivey v Genting Casinos (UK) Limited* [2017] UKSC 67, the Committee first considered what Miss Huang's subjective state of mind was at the relevant time. The Committee noted that Miss Huang was of previous good character and took this into account.

57. The Committee noted that the relevant documentation had been submitted to ACCA via Ms Huang's 'My ACCA' online account. Given that only Miss Huang, or persons to whom Miss Huang had given her 'My ACCA' log on details and password, would be able to access that account, the Committee was satisfied that Miss Huang would have been aware of the documentation being submitted to ACCA in support of her ACCA membership application. Miss Huang was also in a position to be fully aware of whether the PO statements listed on the ACCA documentation were a true reflection of her unique training experience or not. The Committee considered that, at the time that Miss Huang submitted her PER training record, she would have been aware that the wording she had used in her nine POs was not her own wording, and therefore did not amount to an accurate description of her own unique practical experience. Therefore, when she submitted her PER training record, Miss Huang would have been aware that the training record contained false information and that the false information could mislead ACCA into believing that she had achieved the PO statements as set out in the training record, when she had not.
58. Applying the second stage of the test for dishonesty, the Committee considered whether an ordinary decent member of the public would find Miss Huang's conduct to be dishonest by objective standards. The Committee considered that the public expected members of the accountancy profession to be truthful in all of their conduct, in particular in the course of their professional communications. For that reason, the Committee found that Miss Huang's conduct, in knowingly providing her regulator with misleading information, was objectively dishonest.
59. Accordingly, Allegation 2(a) was found proved.
60. Given the Committee's finding in relation to Allegation 2(a), it was not necessary for it to consider the matters alleged in the alternative, namely Allegations 2(b) and 3.

ALLEGATIONS 4(A), 4(B) AND 4(C) – PROVED

61. Copies of the letters sent by email to Miss Huang following the referral of the matter to ACCA's Investigation team were provided. They were dated 22 March 2024, 08 May 2024 and 23 May 2024. The Committee noted that the letters

were each sent to the email address provided to ACCA by Miss Huang as her registered email address, and that Miss Huang had sent a brief reply to one of them on 26 March 2024. The Committee also noted that the ACCA case management system showed that two of the three emails in question had been opened.

62. The Committee noted that reference is made in the emailed letters to the part of the Regulations that require ACCA members to cooperate fully with ACCA investigations.
63. Having examined the ACCA case management system record showing that two of the relevant emails had been opened, the Committee was satisfied that it was more likely than not that Miss Huang did receive all of the emails and, having read them, would have been aware of the ACCA investigation into her conduct and the requirement to respond to ACCA's questions. Indeed, Miss Huang's reply dated 26 March 2024 confirmed that she was aware of the ACCA investigation and the questions that ACCA had asked.
64. The Committee noted that Miss Huang was under a duty to cooperate fully with the ACCA investigation into her conduct. The Committee considered that full cooperation with ACCA required a full and prompt response to ACCA's questions.
65. The Committee considered that Miss Huang's brief reply by email on 26 March 2024 was not a full response to the questions asked by ACCA. Only limited information was provided and there was no attempt to provide full answers to ACCA's detailed investigation questions.
66. The Committee noted Miss Huang's assertion that she had stopped working for Firm A in early 2022 and that appeared to be consistent with the 'Employment Termination Certificate' provided. However, the Committee considered that this was an insufficient explanation for Miss Huang's failure to fully engage and provide detailed answers to ACCA's questions. It did not explain, for example, why Miss Huang could not, from memory, answer questions about her practical work experience and her supervision by Person A. The Committee rejected Miss Huang's assertion that she had not been able to contact Person A since leaving Firm A. It considered it to be improbable that no contact with Person A

was possible simply because Miss Huang had left the employment of Firm A. It also noted that Miss Huang had not provided any evidence to show that she had tried to contact Person A but that her efforts had been unsuccessful.

67. As no substantive response had been provided answering the questions posed by ACCA, the Committee considered that Miss Huang had failed to discharge her duty to fully cooperate with the ACCA investigation.
68. Accordingly, Allegations 4(a), 4(b) and 4(c) were found proved.

ALLEGATION 5(A) – PROVED

69. The Committee found that, in dishonestly submitting false information to ACCA in her PER training record, Miss Huang's conduct had fallen far short of what would be expected of an ACCA member and was serious enough to amount to misconduct. Miss Huang's dishonest behaviour enabled her to obtain ACCA membership without completing the requisite approved practical experience. As such, the conduct had put members of the public, employers and clients at risk of harm and had the potential to undermine public confidence in ACCA qualifications and membership, and to bring the profession into disrepute.
70. The Committee found that, in failing to fully co-operate with ACCA's investigation into her conduct, Miss Huang's conduct had fallen far short of what would be expected of an ACCA member and was serious enough to amount to misconduct. Miss Huang's failure had the potential to undermine ACCA's ability to function effectively as a regulator and therefore risked bringing both ACCA and the profession into disrepute.
71. Accordingly, Allegation 5(a) was found proved in respect of Allegations 1, 2(a), 4(a), 4(b) and 4(c).
72. Given the Committee's finding in relation to Allegation 5(a), it was not necessary for it to consider the matter alleged in the alternative, namely Allegation 5(b).

SANCTION AND REASONS

73. In reaching its decision on sanction, the Committee took into account the submissions made by Mr Irving on behalf of ACCA. The Committee also referred to the ACCA document 'Guidance for Disciplinary Sanctions'. The Committee accepted the advice of the Legal Adviser including the following principles:

- a. The purpose of a sanction is not to punish, but to protect the public, maintain public confidence in the profession and to maintain proper standards of conduct;
- b. Any sanction must be proportionate, so the Committee must balance the interests of the member with the interests of wider ACCA membership and the public; and
- c. The Committee must consider the available sanctions in order of severity, starting with the least severe first.

74. The Committee considered the following to be aggravating features of this case:

- a. Miss Huang's PER training record contained multiple pieces of false and misleading information;
- b. Miss Huang's dishonest conduct appeared to be pre-meditated and planned;
- c. Miss Huang derived a personal benefit from her dishonest conduct (ACCA membership and the associated permission to undertake certain regulated work for remuneration);
- d. Miss Huang's conduct had the potential to cause harm to the public and to clients, since she was able to hold herself out as an ACCA member, without the requisite approved practical experience;
- e. The repeated nature of Miss Huang's failure to fully co-operate with ACCA's investigation, had the potential to frustrate that investigation; and

- f. Miss Huang's failure to cooperate fully with the ACCA investigation and to engage with the disciplinary proceedings indicated a lack of insight into her wrongdoing.
75. The Committee considered that a mitigating feature of the case was the absence of any previous regulatory findings against Miss Huang. However, it gave little weight to this factor given that Miss Huang had only been a member of ACCA for approximately three years and that membership had been obtained dishonestly.
76. The Committee considered taking no action against Miss Huang. However, given the seriousness of her conduct, including dishonesty, the Committee considered that it would be inappropriate to take no action.
77. The Committee considered imposing an admonishment on Miss Huang. The Committee noted that the guidance indicated that an admonishment would be appropriate in cases where most of the following are present: evidence of no loss or adverse effect on client / members of the public; early admission of the facts alleged; insight into failings; isolated incident; not deliberate; genuine expression of remorse/apology; corrective steps have been taken promptly; subsequent work satisfactory; and relevant and appropriate testimonials and references. The Committee considered that this was not a case where most of these factors were present. It was not an isolated incident because the matters found proved included a dishonest act to obtain ACCA membership in addition to a repeated failure to fully cooperate with an ACCA investigation. Miss Huang had not provided any evidence of remorse/apology, insight, corrective steps, or satisfactory work and conduct since. There was no independent evidence indicating that Miss Huang had acted unwittingly and there were no positive testimonials or references provided. Taking these matters into account, together with the seriousness of the misconduct found, the Committee concluded that an admonishment would be an inappropriate response.
78. The Committee considered imposing a reprimand on Miss Huang. The Committee noted that the guidance indicated that a reprimand would be appropriate in cases where the misconduct is of a minor nature, there appears to be no continuing risk to the public and there has been sufficient evidence of an individual's understanding, together with genuine insight into the conduct

found proved. None of these features were present in this case. The misconduct was of a serious nature, insufficient insight had been demonstrated by Miss Huang and so there remained a continuing risk to the public. For those reasons, the Committee concluded that a reprimand would be inappropriate.

79. The Committee considered imposing a serious reprimand on Miss Huang. The Committee noted that the guidance indicated that a severe reprimand would be appropriate in cases where the conduct is of a serious nature but where the circumstances of the case or mitigation advanced satisfies the Committee that there is no continuing risk to the public. The Committee considered that the conduct was of a serious nature but that there was no relevant mitigation or circumstances that removed the continuing risk to the public. On that basis, the Committee concluded that a severe reprimand would be inappropriate because it would not provide adequate protection for the public, and nor would it adequately address public confidence and the need to maintain proper professional standards.

80. The Committee considered whether to exclude Miss Huang from membership. The Committee noted that Miss Huang's misconduct included dishonest conduct and a failure to co-operate with an ACCA investigation, both of which the Committee assessed to be very serious matters. The Committee referred to section C5.1 of the guidance document and considered that many of the factors listed appeared to be present in this case, including:
 - a. Serious departure from relevant professional standards;
 - b. Dishonesty;
 - c. Lack of understanding and insight into the seriousness of the acts/omissions and the consequences thereof;
 - d. Conduct continued over a period of time; and
 - e. Affected or had the potential to affect a substantial number of clients/members of the public.

81. Taking into account the seriousness of the conduct and the resultant ongoing risk to the public, the Committee concluded that the most appropriate sanction was exclusion from membership. With reference to section E2.3 of the guidance document (which relates to sanctions appropriate in cases of dishonesty), the Committee considered that there were no mitigating circumstances present that would warrant anything other than exclusion from membership. The Committee considered Miss Huang's conduct found proved to be so serious as to be fundamentally incompatible with being an ACCA member.
82. The Committee considered that Miss Huang's misconduct represented a significant and immediate risk to the public, in that Miss Huang was currently able to present herself as an ACCA Member with all of the requisite approved experience, when she did not, in fact, possess such approved experience. As such, potential employers and clients could be misled, and Miss Huang may also have the opportunity to supervise ACCA trainees herself.
83. The Committee acknowledged that exclusion from membership was the most severe sanction available and had the potential to cause professional and financial hardship to Miss Huang. However, in the circumstances of this case, the Committee considered that the public interest (both in terms of public protection and in maintaining standards and confidence in the profession) outweighed Miss Huang's own interests, and therefore exclusion from membership was the only appropriate and proportionate sanction available.
84. Accordingly, the Committee decided that the only appropriate and proportionate sanction to impose was an order excluding Miss Huang from membership of ACCA.
85. The Committee decided that, given the circumstances of the case and the significant and immediate risk to the public, it was in the interests of the public that the order for exclusion from membership should have immediate effect.
86. The Committee considered that the circumstances of the case did not require an order restricting Miss Huang's right to apply for re-admission beyond the normal minimum period.

COSTS AND REASONS

87. Mr Irving, on behalf of ACCA, applied for Miss Huang to make a contribution to the costs of ACCA in bringing this case. The application was supported by a schedule breaking down the costs incurred by ACCA in connection with the hearing. The schedule showed total costs in the sum of £6,278.00 but Mr Irving highlighted that those costs included a sum that had had to be estimated in relation to the length of today's hearing, and which could be reduced to reflect the fact that the hearing had taken less time than estimated.
88. Miss Huang had been invited to provide the Committee with a completed Statement of Financial Position, but had not done so.
89. The Committee accepted the advice of the Legal Adviser who referred the Committee to Regulation 15(1) of the Regulations and the ACCA document 'Guidance for Costs Orders' (September 2023).
90. The Committee was satisfied that ACCA was entitled to costs in principle and had been justified in investigating these matters. Having reviewed the schedule, the Committee considered that the costs claimed appeared to have been reasonably and proportionately incurred.
91. In light of the absence of information as to Miss Huang's financial and personal circumstances, the Committee decided that it had no reason to reduce the amount of costs claimed on the basis of ability to pay.
92. In light of the fact that the hearing today had taken less time than had been estimated in the ACCA schedule, the Committee determined that it would be appropriate to reduce the amount of costs awarded accordingly.
93. Taking all of the circumstances into account, the Committee decided that Miss Huang should be ordered to make a contribution to the costs of ACCA in the sum of £5,678.00.

ORDER

94. The Committee made the following order:

- a. Miss Huang shall be excluded from ACCA membership; and
- b. Miss Huang shall make a contribution to ACCA's costs in the sum of £5,678.00.

EFFECTIVE DATE OF ORDER

95. In accordance with Regulation 20(1)(b) of the Regulations, the Committee decided that, in the interests of the public, the order relating to exclusion from ACCA membership shall take effect immediately.
96. In accordance with Regulation 20(2) of the Regulations, the order relating to costs shall take effect immediately.

Ms Colette Lang
Chair
22 January 2025