

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Miss Huang Weipin

Heard on: Friday 06 June 2025

Location: Remotely via Microsoft Teams

Committee: Ms Carolyn Tetlow (Chair)
Mr George Wood (Accountant)
Ms Caroline Robertson (Lay)

Legal Adviser: Mr Alastair McFarlane

**Persons present
and capacity:** Ms Emily Mitchell (Case presenter on behalf of ACCA)
Miss Sofia Tumburi (Hearings Officer)

Summary: Exclusion from membership with immediate effect and costs awarded in favour of ACCA in the sum of £6,000.00

1. ACCA was represented by Ms Mitchell. Miss Weipin did not attend and was not represented. The Committee had before it a bundle of papers, numbered pages 1 – 262, a separate bundle, numbered pages 1-112, an Additional bundle, numbered pages 1-5, and a service bundle numbered pages 1-23.

SERVICE

2. Having considered the Service Bundle, the Committee was satisfied that notice of the hearing was served on Miss Weipin in accordance with the Complaints and Disciplinary Regulations 2014 (“CDR”).

PROCEEDING IN ABSENCE

2. The Committee noted the submissions of Ms Mitchell and accepted the advice of the Legal Adviser.
3. 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 08 May 2025, there was no response to the notice from Miss Weipin. It further noted that there had been no communication from Miss Weipin since her email of 23 April 2024.
4. The Hearings Officer sent chasing emails to Miss Weipin's e-mail address on 16 May 2025, 23 May 2025 and 30 May 2025 in attempts to ascertain if Miss Weipin would be attending. The Hearings Officer also attempted to telephone Miss Weipin on 23 May 2025 and 30 May 2025 to her telephone number registered with ACCA. The calls were not answered and there was no opportunity to leave a voicemail. The Hearings Officer sent the hearing link by email on 05 June 2025. Again, there was no response.
6. 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 Miss Weipin of proceeding in her absence, but also fairness to the ACCA and the wider public interest in the expeditious discharge of the Committee's function. The Committee was satisfied that Miss Weipin had voluntarily waived her right to attend the hearing. The Committee was not persuaded that any adjournment was likely to secure her attendance at a future date. The allegations were serious, involving dishonesty and, if proven, a risk to the public.
7. The Committee was satisfied that Miss Weipin has been given every opportunity to engage and participate in the proceedings and has decided not to do so. Accordingly, in all the circumstances the Committee was satisfied that it was in the public interest to proceed in the absence of Miss Weipin.

ALLEGATIONS

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

- 1) On or about 25 June 2022 in relation to her ACCA Practical Experience Training Record caused or permitted a third party:
 - a) To register Person A as her practical experience supervisor and further,
 - b) To approve in Person A's name 37 months of qualifying experience and further,
 - c) To approve in Person A's name her nine performance objectives.
- 2) Whether by herself or through a third party applied for membership to ACCA on or about 25 June 2022 and in doing so purported to confirm in relation to her ACCA Practical Experience Training Record she had achieved all or any of 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 7: Prepare external financial reports
 - Performance Objective 8: Analyse and interpret financial reports
 - Performance Objective 14: Monitor performance
 - Performance Objective 18: Prepare for and plan the audit and assurance process
- 3) Miss Weipin's conduct in respect of the matters described above was:
 - a) In relation to Allegation 1a), dishonest in that Miss Weipin knew her supervisor, Person A, had been falsely registered as her practical experience supervisor.

- b) In relation to Allegation 1b), dishonest in that Miss Weipin knew her supervisor, Person A, had not approved her qualifying experience.
 - c) In relation to Allegation 1c), dishonest in that Miss Weipin knew Person A had not approved her nine performance objectives.
 - d) In relation to Allegation 2, dishonest in that Miss Weipin knew she had not achieved all or any of the performance objectives as described in the corresponding performance objective statements or at all.
 - e) In the alternative, any or all of the conduct referred to in Allegations 1 and 2 above demonstrates a failure to act with Integrity.
- 4) In the further alternative any or all of the conduct referred to in Allegations 1 and 2 above was reckless in that:
- a) Miss Weipin failed to ensure that her Practical Experience training Record was approved in all material respects by her practical experience supervisor.
 - b) Miss Weipin paid no or insufficient regard to ACCA's requirements to ensure that the statements corresponding with the performance objectives referred to in Allegation 2 accurately set out how each objective had been met.
- 5) 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) 29 May 2024
 - b) 19 June 2024
 - c) 24 July 2024
- 6) By reason of her conduct, Miss Weipin is:
- a) Guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of

any or all of the matters set out at 1 to 5 above; in the alternative to Allegation 5 only;

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

BACKGROUND

8. Miss Weipin became an ACCA affiliate on 19 October 2020 and a 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'). It is permissible for some or all of that practical experience to be obtained before completion of ACCA's written exams. Miss Weipin said she had passed all of her exams in September 2022.
10. A person undertaking practical experience is often referred to as an ACCA trainee being the term used to describe Miss Weipin'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 accountant 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. This means the same person can and often does approve both the trainee's time and achievement of POs. If the trainee's line manager is not qualified, 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.
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. During 2023 it came to the attention of ACCA's Professional Development Team that the practical experience supervisors registered to 91 ACCA trainees, shared one of three email addresses despite the names of such supervisors being different. It would not be expected for a supervisor to share an email address with any other supervisor or person. The three email addresses were as follows:
 - Email 1
 - Email 2
 - Email 3
16. Further analysis of this cohort of 91 trainees confirmed the following:
 - Most of these trainees were registered with ACCA as resident in China.
 - Although each statement supporting a PO should be a description of a trainee's experience and therefore unique, many of such statements within this cohort of 91 trainees were the same. These ACCA trainees had therefore copied their PO statements from others.
 - Of these 91 trainees, the earliest date a supervisor with one of these three email addresses is recorded as approving a trainee's PER training record

was August 2021 with the latest date being March 2023.

17. Consequently, all 91 trainees were referred to ACCA's Investigations Team. Miss Weipin is one such trainee.
18. ACCA's primary case against Miss Weipin is that she knew she was not supervised by Person A and had not achieved all or any of the performance objectives referred to in Allegation 2 as described in the corresponding performance objective statements.

ACCA'S SUBMISSIONS

Allegation 1 and 2

19. ACCA relied on the following:
 - Linda Calder's (Manager of ACCA's Professional Development Team) statements which describe ACCA's Practical Experience Requirements. She details that although not compulsory at the time, most of these supervisors also went on to upload what they claimed was their Chinese Institute of Certified Public Accountants (CICPA) membership registration card. However, despite these supervisors providing different membership numbers when registering, the vast majority uploaded the same registration card with membership number [PRIVATE]. However, this membership number did not match with any of the CICPA membership numbers provided by the supervisors. Furthermore, the name recorded in this CICPA membership registration card is pixelated and therefore unidentifiable as is the photo. Attached to Ms Calder's statement is a copy of this registration card.
 - Miss Weipin's completed PER training record which was completed on or about 25 June 2022;
 - Miss Weipin's Supervisor details which records Person A was her 'IFAC qualified line manager', and therefore her practical experience supervisor;

- Miss Weipin's PER training record which records Person A approved Miss Weipin's time/ experience of 37 months;
- Miss Weipin's PER training record which records Person A approved all Miss Weipin's PO's;
- That all nine of Miss Weipin's PO statements are the same as many other trainees, suggesting at the very least, she had not achieved the objectives in the way claimed or possibly at all.
- That the email address of her purported supervisor is shared with 73 other differently named supervisors.
- That the CICPA membership number provided to ACCA by Miss Weipin's purported supervisor contains a membership number which is different from the CICPA membership number as contained in the CICPA membership card uploaded by Miss Weipin's purported supervisor.
- That the CICPA membership card uploaded by Miss Weipin's purported supervisor has been used by many purported supervisors using a common email address.
- Miss Weipin's statement that '*Regarding to the PER training record and PER Supervisor Details submitted were provided by a third party which was charged*' by which it is submitted that Miss Weipin admits that the time/ experience and POs in her PER training record were approved by a third party (whose name she has not disclosed) and not therefore her named supervisor Person A.
- As set out in ACCA's email to Miss Weipin of 29 May, ACCA is aware from other trainees within this cohort that they have provided their ACCA login and password to a third party as well as their supervisor's name. This has then enabled the third party to access the trainee's PER training record as the trainee by uploading template PO statements and then registering in the name of the trainee's supervisor (but with the common email address shared amongst many supposed supervisors) and approving all elements to their PER training record – namely their time/ experience and all POs.

Given this and the admission made by Miss Weipin referred to above, it is reasonable to infer that it was not Person A who registered as Miss Weipin's supervisor but the third party who did so in Person A's name. An aggravating factor is that Miss Weipin has admitted Person A was not IFAC qualified and could not therefore approve her PO's, which appears to have been the reason for Miss Weipin seeking assistance from a third party.

Allegation 3(a) to 3(d) - dishonesty

20. ACCA's primary case was that Miss Weipin was dishonest when she registered Person A as her supervisor as she knew Person A had not supervised her; had not approved her qualifying experience and that she knew she had not achieved nine POs as described in the corresponding performance objective statements.
21. 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, and that the PO's have to be approved by an IFAC qualified supervisor. ACCA contended that it is not credible that Miss Weipin was unaware her POs had to be in her own words and describe the experience she had actually gained to meet the relevant Performance Objective. In applying for ACCA membership, it is submitted Miss Weipin claimed (i) that her supervisor had approved her time/ experience in her PER training record which she knew to be untrue, (ii) to have achieved nine PO's with the use of supporting statements which she knew had not been written by her and therefore knew she had not achieved the PO's as described in these statements or at all and, (iii) that her supervisor had approved her PO's which she knew to be untrue. ACCA therefore submitted this conduct would be regarded as dishonest by the standards of ordinary decent people.

Allegation 3(b) – Integrity

22. In the alternative, ACCA submitted that if the conduct of Miss Weipin is not found to be dishonest, the conduct demonstrates a failure to act with integrity.

Allegation 4 – Recklessness

23. ACCA submitted in the further alternative that Miss Weipin's conduct was

reckless in the ordinary sense of the word in that (i) she failed to ensure her supervisor approved her PER training record in all material respects and (ii) she paid no or insufficient regard to the fact that her PO statements should truthfully and accurately set out how the relevant objective had been met. Miss Weipin 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 her to take) that she had not completed the practical experience element of her training correctly and was therefore ineligible for membership.

Allegation 5 – Failure to co-operate

24. ACCA submitted Miss Weipin had a duty to cooperate under the regulations and by not responding to the correspondence had breached this duty.

Allegation 6 – Misconduct/ Liability to disciplinary action

25. ACCA submitted that Miss Weipin's conduct whether dishonest or lacking integrity or reckless and her failure to cooperate was sufficiently serious to reach the threshold for misconduct. The alternative for failing to co-operate only was liability to disciplinary action.

MISS WEIPIN'S SUBMISSIONS

26. Miss Weipin made some email responses to ACCA's investigation. In her email dated 10 April 2024 she stated:

"I am sorry just see the email details in the junk folder, I need some time to prepare materials that requested. Regarding to the PER training record and PER Supervisor Details submitted were provided by a third party which was charged. I just try to contact them, but there is no respond. My 36 months work experience and the employer company information were real, I can provide some supporting material for you. I will respond you with supporting material as soon as possible. Thanks a lot." (sic)

27. In her email dated 23 April 2024 her response included the following:

“...I joined a startup company [Company A] in May 2019 as a business investment analyst. My main work contents were business analysis, financial analysis and operation analysis for these target companies. [Person A] was my line manager in the company, [their] position was investment manager on investment department. One year later my job position modified to an accountant in May 2020, in the same year I passed all the ACCA examinations in September 2020. There was no a qualified accountant recognised by law and/or a member of an IFAC body in the company. My liner manager’s English expression was not good, [they] agreed me to look for a third party online, someone who probably have practical experience to assist me complete the PER records. [Person A] and me communicated my daily work contents with the third party, according to [their] “rich” financial and accounting experience [they] thought my work experience meets the requirements for membership applications. I made a payment for [them] and provide [them] with my work experience details.

The third party required me provide my ACCA account number and password, to be honest, I did not verify [their] personal information, such as [their] relevant qualifications and the details of my PER records she submitted by logging into my ACCA account. Until recently I saw your email, I tried to contact [them], but there is no response by now.

I resigned from this company in December 2022. I have attached my Employment Contract (from 6th May 2019 to 30th April 2024), Resignation Notification (23rd December 2022), and Income Certification of 2022 in this company...’.

DECISION ON ALLEGATIONS AND REASONS

28. 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.
29. The Committee heard that there had been no previous findings against Miss Weipin and accepted that it was relevant to put her good character into the balance in her favour.

DECISION ON FACTS

30. The Committee accepted the advice of the Legal Adviser. It noted the submissions of Ms Mitchell for ACCA. It reminded itself that the burden of proof was on ACCA alone and that Miss Weipin's absence added nothing to ACCA's case.

Allegations 1 and 2

- 1) On or about 25 June 2022 in relation to her ACCA Practical Experience Training Record caused or permitted a third party:
 - a) To register Person A as her practical experience supervisor and further,
 - b) To approve in Person A's name 37 months of qualifying experience and further,
 - c) To approve in Person A's name her nine performance objectives.
- 2) Whether by herself or through a third party applied for membership to ACCA on or about 25 June 2022 and in doing so purported to confirm in relation to her ACCA Practical Experience Training Record she had achieved all or any of 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 7: Prepare external financial reports
 - Performance Objective 8: Analyse and interpret financial reports
 - Performance Objective 14: Monitor performance
 - Performance Objective 18: Prepare for and plan the audit and assurance process

31. The Committee was satisfied on the balance of probabilities that these allegations were established by ACCA's documentary evidence and by Miss Weipin's comments in her emails to ACCA of 10 April and 23 April 2024. It was satisfied that she allowed Person A to be registered as her supervisor, to approve her qualifying experience and POs, and that she paid a third party to do this. Further, it was satisfied that her application for membership did purport to confirm that she had achieved the Performance Objectives listed in Allegation 2. Accordingly, Allegations 1 and 2 were proved.

Allegation 3a) - 3d)

- 3) Miss Weipin's conduct in respect of the matters described above was:
- a) In relation to Allegation 1a), dishonest in that Miss Weipin knew her supervisor, Person A, had been falsely registered as her practical experience supervisor.
 - b) In relation to Allegation 1b), dishonest in that Miss Weipin knew her supervisor, Person A, had not approved her qualifying experience.
 - c) In relation to Allegation 1c), dishonest in that Miss Weipin knew Person A had not approved her nine performance objectives.
 - d) In relation to Allegation 2, dishonest in that Miss Weipin knew she had not achieved all or any of the performance objectives as described in the corresponding performance objective statements or at all.

32. The Committee next asked itself whether the proven conduct in Allegations 1 and 2 was dishonest.

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

34. The Committee had specific regard to Miss Weipin's emails of 10 April 2024 and 23 April 2024. It noted that in those she accepted that she appointed a

third party to complete her PER records. She stated that she paid this third party for her services and provided the third party with her ACCA login details. The records clearly show that the recorded supervisor was Person A, who Miss Weipin accepted was her line manager, was not a qualified accountant and was not IFAC qualified.

35. The Committee was satisfied on Miss Weipin's own responses to ACCA that she knew that Person A had been falsely registered as her supervisor as she clearly accepted that Person A did not act as her ACCA supervisor. She knew who was named as supervisor and was aware that that individual was not IFAC qualified and was not a qualified accountant. Accordingly, Allegation 3a) is proved.
36. The Committee was satisfied given its finding in Allegation 3a) that Allegations 3b) and 3c) follow and are also proved. Miss Weipin knew Person A had not approved her personal experience or her nine performance objectives third party as this has been done in Person A's name by the third party.
37. In relation to Allegation 3d) the Committee examined the POs submitted and was satisfied that they were identical or significantly similar to those submitted by other trainees in the cohort and, as none of them was the first in time, concluded that they must have been copied.
38. The application for membership was either submitted by the third party or by Miss Weipin herself. Whichever was in fact the case, the Committee was satisfied that she would have known that she had not achieved the performance objectives as described in the performance objective statements, since those POs were templates and not reflective of her own experience. The Committee considered it implausible that Miss Weipin who paid for the third party's services and to whom she gave her ACCA login details, that she would not know the content of what was submitted on her behalf, if she had not made the submission herself. At no stage did Miss Weipin assert that she had completed all nine POs and their accompanying statements. The Committee considered it significant that in her email of 23 April 2024 she stated: "*My liner manager's English expression was not good, [they] agreed me to look for a third party online, someone who probably have practical experience to assist me complete the PER records.*" In the Committee's judgment this, at least,

indicated an outsourcing of the task of completing the POs. It considered it highly unlikely that she would have given detailed information of three years work experience to the third party and then not checked what was submitted by the third party. The Committee considered it more likely than not that Miss Weipin deliberately arranged for a third party to submit her PO statements in an attempt to subvert ACCA's system and fraudulently gain membership to which she was not entitled. Allegation 3d) was proved.

39. The Committee accepted that there was manifold guidance as to the PER system published and online and the Committee had little doubt that Miss Weipin would have been aware of those requirements. The Committee accepted that ACCA's guidance as to its requirements was widely available and that there was also extensive advice available in both English and Mandarin as to the requirements. This makes it clear the statements supporting their POs have to be written by trainees in their own words and as such must be unique.
40. The Committee had regard to the PO statements Miss Weipin submitted and accepted that all of her PO statements (those listed in Allegation 2) were identical or significantly similar to those of other trainees. None of Miss Weipin's PO statements were the first in time. Given this, it considered it far more likely than not that the POs were not unique to her and she would have known that.
41. The Committee would add that if Miss Weipin's responses were intended to convey that she is not dishonest because "*my work experience meets the requirements for membership applications*", the Committee considers it to be a misconception. The requirement is that the PO statements must be unique to her and in her own words. Her submissions are copies of other statements. She is not entitled to use an agent to help write them for her. The Committee was of the view that she could not have believed that what she did was an honest act. Given all the guidance, the Committee was satisfied that it is not credible that Miss Weipin was unaware of the requirement to have a suitably qualified supervisor or that her POs had to be in her own words and describe the experience she had actually gained to meet the relevant Performance Objectives. It found that Miss Weipin knew that the POs were not her own work as she had not written them and therefore that she had not

achieved the POs, as described in these statements. She had provided no evidence that she had achieved the POs claimed at all.

42. The Committee in the circumstances inferred that the more likely scenario was that Miss Weipin was taking a short cut to membership. In the circumstances the Committee was satisfied that Miss Weipin knew that it was wrong to purport to confirm that she had achieved them in the manner recorded. The Committee rejected any other basis such as mistake or carelessness or recklessness as not credible. Applying the second limb of *Ivey v Genting Casinos (UK) Ltd T/A Crockfords*, the Committee was satisfied that this conduct was dishonest according to the standards of ordinary decent people, who would expect trainee accountants to comply with ACCA's requirements and submit such important documents in their own words. Accordingly, it was satisfied that Allegations 3a) to d) were proved.

Allegation 3e)

- e) In the alternative, any or all of the conduct referred to in Allegation 1 above demonstrates a failure to act with Integrity.
43. Given the Committee's findings in relation to Allegation 3a) to 3d) it did not consider the alternative of Allegation 3e).

Allegation 4

- 4) In the further alternative any or all of the conduct referred to in Allegations 1 and 2 above was reckless in that:
- a) Miss Weipin failed to ensure that her Practical Experience training Record was approved in all material respects by her practical experience supervisor.
- b) Miss Weipin paid no or insufficient regard to ACCA's requirements to ensure that the statements corresponding with the performance objectives referred to in Allegation 2 accurately set out how each objective had been met.

44. Given the Committee's findings in relation to Allegation 3a) – d) it did not consider the alternative of Allegation 4.

Allegation 5

- 5) 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) 29 May 2024
 - b) 19 June 2024
 - c) 24 July 2024
45. The Committee was satisfied that under paragraph 3(1) of the Complaints and Disciplinary Regulations 2014, there was an obligation on Miss Weipin to cooperate fully with ACCA in the investigation of any complaint. It was satisfied on the documentation provided that these emails were delivered and each of them had been opened within a few minutes of them being sent. It considered that attempts were made by ACCA to contact Miss Weipin. However, Miss Weipin made no response to ACCA's correspondence requesting her cooperation on 29 May 2024, 19 June 2024 and 24 July 2024. It was satisfied that Miss Weipin had a duty to respond and that her lack of response amounted to a breach of the duty on her and was therefore a failure. Accordingly, Allegation 4 was proved.

Allegation 5

By reason of her conduct, Miss Weipin 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).
46. The Committee next asked itself whether by submitting a fraudulent PER, Miss Weipin was guilty of misconduct.

47. The Committee had regard to the definition of misconduct in Bye-law 8(c) and the assistance provided by the case law on misconduct. To dishonestly seek to gain membership, was, in the Committee's judgment, deplorable conduct. It was satisfied that Miss Weipin's actions brought discredit on herself, ACCA and the accountancy profession. It was satisfied that her conduct undermined one of the fundamental tenets of the profession – to be honest and trustworthy. Her conduct enabled Miss Weipin to secure membership to which she was not entitled to it and her conduct undermined the reputation of the profession. Therefore, the Committee was satisfied that Miss Weipin's conduct had reached the threshold for misconduct.
48. Further, the Committee was satisfied that Miss Weipin's duty to cooperate with her regulator is an important one, both to enable the regulator to properly and fairly discharge its regulatory function and to uphold public confidence in the regulatory system. 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 Miss Weipin's actions brought discredit on her, the Association and the accountancy profession. For these reasons the Committee was satisfied that Miss Weipin's failure to cooperate was sufficiently serious to amount to misconduct.
49. Given the Committee's judgment that the failure amounted to misconduct the Committee did not need to consider the alternative of liability to disciplinary action.

SANCTIONS AND REASONS

50. 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 Ms Mitchell's submissions.
51. The Committee accepted the advice of the Legal Adviser.
52. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. The dishonest behaviour was serious. Trust and honesty are fundamental requirements of

any professional. Dishonesty by a member of the accountancy profession undermines its reputation and public confidence in it. Failure to co-operate with the regulator was also serious as it hindered the regulator discharging its duty.

53. The aggravating factors the Committee identified were:

- The behaviour was pre-planned and designed to deceive her regulator for personal benefit,
- Professional membership was fraudulently obtained with a potential risk of harm to the public,
- The serious impact on the reputation of the profession,
- No evidence of insight shown into the impact on the profession and public of such conduct,
- No apology was given.

54. The only mitigating factors the Committee identified were:

- A previous good character with no disciplinary record

55. 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. In considering a Severe Reprimand, the Committee noted that a majority of the factors listed in the guidance were not present. It also considered the factors listed at C5 of the Guidance that may justify exclusion. The Committee noted that among other factors, dishonesty and an abuse of trust were present here. Any sanction which would allow a dishonest member who obtained membership fraudulently to remain a member would fail to protect the public. Miss Weipin had, in addition, failed to co-operate with her regulator, which was a fundamental obligation on any professional.

56. The Committee reminded itself that it was dealing with a case of dishonesty. It had specific regard to Section E2 of the Guidance in relation to dishonesty and was mindful of the case law to the effect that dishonesty lies at the top of the spectrum of misconduct. The Committee was satisfied that her dishonest behaviour was fundamentally incompatible with Miss Weipin remaining on the register of ACCA and considered that the only appropriate and proportionate sanction was that she be excluded from membership.

COSTS AND REASONS

57. ACCA claimed costs of £6,496.50 and provided a detailed schedule of costs. The Committee noted Miss Weipin has not provided a statement of means. 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 but made a reduction as the hearing lasted less time than anticipated. There was a document from October 2022 saying that her income was [PRIVATE]. There is nothing to say what her income is today. ACCA is entitled to its costs. Accordingly, the Committee considered that the sum of £6,000 was appropriate and proportionate. It ordered that Miss Weipin pay ACCA's costs in the amount of £6,000.

EFFECTIVE DATE OF ORDER

58. The Committee was satisfied that an immediate order was necessary in the interests of the public. This was because Miss Weipin was a member, had obtained her membership fraudulently and accordingly there was a risk to the public if the order was not made immediate.

Ms Carolyn Tetlow
Chair
06 June 2025