Think Ahead

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Miss Yin Wanjun**
Heard on:	**Tuesday, 04 March 2025** **Wednesday, 05 March 2025** **Thursday, 12 June 2025**
Location:	**Held Remotely by Microsoft Teams**
Committee:	**Ms Colette Lang (Chair)** **Ms Fiona MacNamara (Accountant)** **Professor Roger Woods (Lay)**
Legal Adviser:	**Ms Tope Adeyemi**
Persons present and capacity	**Miss Yin Wanjun (Member)** **Dr Lucie Danti (Case Presenter)** **Miss Sofia Tumburi (Hearings Officer)** **Mr Yali Quan (Interpreter)**
Summary:	**Exclusion from membership**
Costs:	**No order made**

INTRODUCTION

1. The Disciplinary Committee ("the Committee") met to hear allegations against Miss Yin Wanjun (Miss Wanjun). Miss Wanjun was present on all days of the hearing but not represented. ACCA was represented by Dr Lucie Danti. The papers initially before the Committee consisted of a Main Bundle numbered 1 – 285, an Additionals Bundle numbered 1 – 32, a further Tabled Additionals Bundle numbered 1 - 6, a Service Bundle numbered 1- 29 and a 73 page of documents related to the complaint.

PRELMINARY MATTERS

Application for proceedings to be heard in private

2. Dr Danti made an application that the hearing be conducted partly in private on the basis that matters relating to Miss Wanjun's personal life were likely to arise. Miss Wanjun was invited to comment on whether she wished the hearing to be conducted partly in private. She stated she had no comments to make.

3. The Legal Adviser referred the Committee to Regulation 11(1)(a) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014, as amended ('the Regulations') which provides that hearings shall be conducted in public unless the Committee is satisfied that the particular circumstances of the case outweigh the public interest in holding the hearing in public, which may include but is not limited to prejudice to any of the parties.

4. Following deliberations, the Committee determined to hear matters related to Miss Wanjun's private life and that of her family in private on the basis that the maintenance of confidentiality of such matters outweighed the public interest in hearing the whole matter in public.

BACKGROUND

5. Miss Wanjun became an ACCA affiliate in January 2022 and a registered ACCA member on 27 January 2022. In order to apply for membership, Miss Wanjun was required to obtain at least 36 months' practical experience in a relevant role ('practical experience'). The practical experience involves the

completion of 9 performance objectives (PO's). The experience obtained was to be recorded in a Practical Experience Requirement (PER) training record.

6. In 2023 the Professional Development team of ACCA became aware that the practical experience supervisors registered to 91 ACCA trainees, shared one of three email addresses despite the names of such supervisors being different. Miss Wanjun was among the 91. During the course of the investigation a review of the available records was conducted. The review indicated that the PO Statements had been copied amongst a large number of the 91 trainees.

7. A copy of the PER training record for Miss Wanjun records she obtained her experience while employed by Company A having been employed there from 16 October 2018 to 19 January 2022 in the role of Senior Auditor. The supervisor details for Miss Wanjun record that Person A registered on 20 January 2022 as Miss Wanjun's 'IFAC qualified line manager'. Miss Wanjun is said to have requested that she approve all her nine PO's and Person A appeared to do so on the same day. Person A's supervisor details record that they registered with one of the three common email addresses shared amongst the cohort of 91 students. Further, the registration details provided in respect of Person A were submitted together with attachments of their purported CICPA membership card. The membership card had been uploaded by many of supervisors who share one of three common email addresses and is not the same membership number provided by Person A.

8. In respect of Miss Wanjun's PO statements, the content of 9 of them were considered by ACCA to include identical or significantly similar content to the PO's contained in the PER's of the other 90 ACCA trainees in the cohort.

9. In March 2024 ACCA wrote to Miss Wanjun to inform her that ACCA was currently investigating a complaint against her concerning her conduct in relation to her PER. Miss Wanjun responded on 22 March 2024. She confirmed that she was employed by the firm, for the period referred to in her PER training record providing documentary evidence in support. Miss Wanjun also confirmed the person named in her PER training record as her IFAC qualified line manager, Person A, was correct.

10. In response to why her PO statements were the same as other ACCA trainees which predated her statements, Miss Wanjun stated,

"..., I didn't know that I need to do PER report before I passed all the exam. When I received the exam result of my last course, I thought I can apply for ACCA membership. Then I realised I need to submit the report in My ACCA portal. I have no idea about what I need to do in this part as I mentioned above, I didnt expect this procedures before and I'm worried about my English if I can explain my workings and experience properly to get it approved. so I asked my previous colleague about this and [they] helped me to ask someone else. Then [they] told me one of [their] friend sent [them] a contact who can help me on this, but I need to pay. At that time I didnt think a lot. I agreed. So I sent [them] my details, working experience, working place, manager details, etc. After around 5 days, [they] told me it was completed."

11. ACCA's investigating officer raised further questions in an email to Miss Wanjun dated 03 April 2024 to which she responded on 12 April 2024. That response included the following points (amongst others):

"...I started ACCA exam from 2009 when I was in University. But when it comes to P stage, I didn't do well, and failed a lot, especially AAA, I faild three times from 2010 to 2011. After that, I almost gave up ACCA. Last try was in December 2015 for APM. But I failed again. After that, I gave up ACCA, only paying annual fee, just in case, one day, maybe, I would do it again. After that, a lot of things happened. [PRIVATE]. I haven't read any news or emails from ACCA during this period, as I thought I gave it up. But then I realised to work in Malta it is useful to increase salary [PRIVATE]. So I restarted ACCA. Since I stopped in 2015, all I believe I need to do at the time I restarted is to pass the last few exams. So after I received the exam result, I thought I can download my membership certificate. But when I was looking for any link that I can download membership certificate, I realised there is PER to be completed."

12. In an email dated 12 April 2024 Miss Wanjun provided a further explanation to ACCA as to what she had been experiencing the time of the submission of the PER.

".... During that period of time , [PRIVAE].[PRIVATE]. I attached an email, which is only a small part. During that time, I was speaking with [their] class teacher, principal and school support almost everyday while I still have to work everyday. I also had to spend a lot of time everyday to speak with [PRIVATE]…At that time, while, I was speaking with [their] school, I was also [PRIVATE]. But it is expensive. So when I receive my last exam result, I was happy that I finally passed and I was also eager to get the membership so that I can discuss with my employer if my salary can be increased, because, [PRIVATE]. So when I realised there is still PER to do, it is like a bucket of water on my head. As I memtioned above, I thought all I have to do to get membership is to pass the exams. And at that time, I was in Malta, which to me, even now, is still a foreign country. So I asked my previous colleague, who I remembered once mentioned that [they] knows someone learning ACCA. And When [they] told me that [they] knows someone can help me, it is like life-saving straw as I mentioned above how eager I was to get the membership to increase my salary. I know, looking back on this matter now, I did something wrong and I should have consulted ACCA. I shouldn't trust that person easily. At that time, I was eager to solve the difficulty in front of my eyes and didn't think further on other issues, so I made the wrong choice. If ACCA agrees, I hope I want to do the PER again."

ALLEGATIONS

13. Miss Wanjun faces the following allegations:

Yin Wanjun ('Miss Wanjun'), at all material times an ACCA trainee,

1) On or about 20 January 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 39 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 22 January 2022 and in doing so purported to confirm in relation to her ACCA Practical Experience training record 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 7: Prepare external financial reports
- Performance Objective 18: Prepare for and plan the audit and assurance Process
- Performance Objective 19: Collect and evaluate evidence for an audit or assurance engagement
- Performance Objective 20: Review and report on the findings of an audit or assurance engagement

3) Miss Wanjun's conduct in respect of the matters described above was:

a) In relation to Allegation 1a), dishonest in that Miss Wanjun knew her supervisor, Person A, had been falsely registered as her practical experience supervisor.

b) In relation to Allegation 1b), dishonest in that Miss Wanjun knew her supervisor, Person A, had not approved her qualifying experience.

c) In relation to Allegation 1c), dishonest in that Miss Wanjun knew Person A had not approved her nine performance objectives.

d) In relation to Allegation 2, dishonest in that Miss Wanjun 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 3 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 Wanjun failed to ensure that her Practical Experience training Record was approved in all material respects by her practical experience supervisor.

b) Miss Wanjun 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) By reason of her conduct, Miss Wanjun is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 4 above.

DECISION ON FACTS AND REASONS

14. The Committee considered with care all the evidence presented and the submissions made by Miss Wanjun and Dr Danti. It also 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 (a) - Proved

15. This Allegation was proved by reason of admission

Allegation 1 (b) and 1 (c) - Proved

16. Miss Wanjun accepted that she had engaged a third party to complete her PER's, explaining that she did so due to concerns about her English amongst other things. She provided evidence that she had provided the third party with a range of details which included information on her work experience and details about her employment and her supervisor. The third party was then said

to have informed her that everything was complete after she had provided this information. In order to complete everything as described, the Committee considered that the third party would have been in possession of Miss Wanjun's *MyACCA* portal login details.

17. The Committee found that in providing the third party with her log in details, password, name of her supervisor, contact details and dates of her employment, Miss Wanjun had caused the third party to be in a position to approve in Person A's name 39 months of qualifying experience and to approve in Person A's name her nine performance objectives. It follows therefore that Allegations 1(b) and 1(c) are found proved.

Allegation 2 - Proved

18. This Allegation was proved by reason of admission.

Allegation 3 (a) – (d) - Not proved

19. The Committee moved on to consider whether in regards to Allegations 1 (a) – (c) and 2, Miss Wanjun acted dishonestly. Her conduct was considered having regard to the test for dishonesty as set out at paragraph 74 in the case of *Ivey v Genting Casinos (UK) Ltd t/a Crockfords [2017] UKSC 67 ("Ivey"):*

"When dishonesty is in question the fact-finding tribunal must first ascertain (subjectively) the actual state of the individual's knowledge or belief as to the facts. The reasonableness or otherwise of his belief is a matter of evidence (often in practice determinative) going to whether he held the belief, but it is not an additional requirement that his belief must be reasonable; the question is whether it is genuinely held. When once his actual state of mind as to knowledge or belief as to facts is established, the question whether his conduct was honest or dishonest is to be determined by the factfinder by applying the (objective) standards of ordinary decent people. There is no requirement that the defendant must appreciate that what he has done is, by those standards, dishonest."

20. Miss Wanjun gave evidence that she had engaged a third party to assist her with the submission of her PER training record. She also stated that she had

been unaware that her Supervisor, Person A, needed to be registered as part of the process for approval of her practical experience and that at the time she contacted the third party she had been going through a difficult period in her life and had been keen to conclude her application to become a full ACCA member in order to increase her earning potential. Miss Wanjun explained that she genuinely worked with Person A and had moved country in order to join their firm. The latter point was not disputed by ACCA.

21. The Committee accepted Miss Wanjun's evidence in respect of the circumstances around Person A's registration as her practical experience supervisor and the reasons for her engagement of the third party. It noted in particular that Miss Wanjun has always engaged with ACCA, providing a full explanation as to what happened, with that explanation remaining consistent. The Committee did not find it fanciful that Miss Wanjun would have engaged a third party in good faith to assist in completing an application process.

22. Overall, the Committee considered that while Miss Wanjun had demonstrated a lack of regard as to the relevant regulations and supporting guidance, there was insufficient evidence to show she was dishonest. Allegations 3 (a) – (d) are therefore not found proved.

Allegation 3(e)

23. For the reasons outlined, the Committee found it credible that Miss Wanjun engaged a third party to help her with her application for ACCA membership. However, it considered that it remained her responsibility to ensure that the information submitted on her behalf was accurate. No evidence was provided to show that Miss Wanjun had reviewed or checked the information that was submitted on her behalf. This was of particular concern given the importance of the application and in light of her work as an auditor where such a professional is expected to double check facts. Further, the Committee considered it inappropriate for Miss Wanjun to have provided her confidential log in details to a third party, thereby enabling them to log into her *MyACCA* portal. Given these points, the Committee considered Miss Wanjun had acted in stark disregard for ACCA's qualification process, demonstrating a failure to act with integrity.

Allegation 4 (a) – (b) - N/A

24. As Allegations 3(e) was found proved, the Committee did not go on to consider Allegations 4(a) – (b) which were drafted in the alternative.

Allegation 5 - Proved

25. Miss Wanjun's actions found proved relate to ACCA's qualification process. In acting in a manner that was contrary to the set process, effectively bypassing it, Miss Wanjun's conduct had the potential to undermine public confidence in the accountancy profession and ACCA as a qualifying body. Such behaviour fell far short of what was expected in the circumstances and was very serious. The Committee therefore considered Miss Wanjun's actions to amount to misconduct. It follows that Allegation 5 is found proved.

SANCTION AND REASONS

26. In reaching its decision on sanction, the Committee took into account the submissions made by Miss Wanjun and Dr Danti. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA and had in mind that the purpose of sanctions was not to punish Miss Wanjun but to protect the public. Furthermore, any sanction must be proportionate. The Committee accepted the advice of the Legal Adviser and considered the sanctions, starting with the least serious sanction first.

27. The Committee turned first to consideration of the aggravating and mitigating features in this case. The Committee had not been made aware of any previous regulatory findings against Miss Wanjun. It formed the view that Miss Wanjun had demonstrated insight into her failings and had identified why her actions were wrong. Miss Wanjun had expressed remorse for her conduct and there was also no evidence that any direct harm had been caused to members of the public as a result of her misconduct. Miss Wanjun had also provided credible evidence in relation to difficult personal circumstances that she had been going through at the relevant time. It was also noted that Miss Wanjun had co-operated with ACCA's investigation throughout and engaged with the proceedings. All these factors were considered by the Committee to amount to mitigation.

28. Aggravating features were also identified with the Committee taking into account that her behaviour amounted to a stark failure to adhere to ACCA regulations that she was subject to.

29. The Committee did not think it was appropriate, or in the public interest, to take no further action or order an admonishment in a case where a member had failed to comply with ACCA's codes and had gained admission to membership without demonstrating that she had gained the necessary experience to become appropriately qualified.

30. The Committee then considered whether to reprimand Miss Wanjun. The guidance indicates that a reprimand would be appropriate in cases where the misconduct is of a minor nature and there appears to be no continuing risk to the public. The Committee did not find those factors to be present in the current instance. While there was evidence that Miss Wanjun had insight into what had occurred, the Committee could not ascertain whether she had the requisite knowledge to be a member, and it did not regard the misconduct to have been minor in nature.

31. The Committee moved on to consider whether a severe reprimand would adequately reflect the seriousness of the case. The guidance indicates that such a sanction would usually be applied in situations where the conduct is of a serious nature but where there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public and that corrective steps had been taken to cure the conduct and ensure such behaviour was not repeated. The Committee was not provided with evidence to show these criteria to be met. The Committee was particularly mindful that in not submitting original POs in line with the requirements for membership, Miss Wanjun had not demonstrated that she had the requisite experience and knowledge to qualify as an ACCA member.

32. The Committee went on to consider the guidance relating to exclusion from membership. It took into account that Miss Wanjun had obtained membership to ACCA without fully complying with the PER process which in turn meant she had not properly demonstrated that she had the relevant knowledge and experience to be member. The Committee reached the view that such a lack of

compliance with the requirements for qualification was wholly incompatible with her membership. In all the circumstances the Committee considered exclusion to be the most appropriate and proportionate sanction.

COSTS AND REASONS

33. ACCA applied for costs in the sum of £12,027.50. The application was supported by a schedule providing a breakdown of the costs incurred by ACCA in connection with the hearing. A simplified breakdown was also provided. The Committee also had sight of a statement of financial position that had been completed by Miss Wanjun. [PRIVATE].

34. The Committee was satisfied ACCA were entitled to claim its costs, however it took into account that the hearing took longer due to the need for an interpreter and because of Miss Wanjun's engagement in the whole regulatory process. Both were factors the Committee considered that Miss Wanjun should not be penalised for. It also bore in mind the evidence provided of Miss Wanjun's [PRIVATE] and the fact that she had been paying membership fees to ACCA for a number of years. Balancing ACCA's interests with that of Miss Wanjun's, the Committee considered it proportionate in the specific circumstances of the case, to make no order for costs.

EFFECTIVE DATE OF ORDER

35. The order relating to Miss Wanjun's exclusion from membership will take effect immediately. The Committee considered this appropriate in light of the absence of evidence that she had satisfied the requirements for admission as an ACCA member.

Ms Colette Lang
Chair
12 June 2025