

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

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| In the matter of: | Mr Sin Hang Leong |
| Heard on: | Thursday, 15 May 2025 |
| Location: | Remotely via MS Teams |
| Committee: | Mr Tom Hayhoe (Chair) Dr David Horne (Accountant) Ms Yvonne Walsh (Lay) |
| Legal Adviser: | Mr Alastair McFarlane |
| Persons present and capacity: | Ms Hena Patel (Case presenter on behalf of ACCA) Ms Anna Packowska (Hearings Officer) |
| Summary: | Removal from the student register with immediate effect and costs awarded to ACCA of £5,800.00 |

1. ACCA was represented by Ms Patel. Mr Leong did not attend and was not represented. The Committee had before it a bundle of papers, numbered pages 1-274, a separate bundle, numbered pages 1-86, an Additional bundle, numbered pages 1-7, and a service bundle numbered pages 1-16.

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SERVICE

2. Having considered the service bundle, the Committee was satisfied that notice of the hearing was served on Mr Leong in accordance with the Complaints and Disciplinary Regulations 2014 (“CDR”).

PROCEEDING IN ABSENCE

3. The Committee noted the submissions of Ms Patel and accepted the advice of the Legal Adviser.
4. The Committee reminded itself that the discretion to proceed in absence must be exercised with the utmost care and caution. The Committee noted that in the Notice of Hearing dated 16 April 2025, the Hearings Officer asked Mr Leong whether he would attend the hearing via telephone or video link and that his attendance and participation would assist him and the Disciplinary Committee. He was warned not attending “may seriously harm his position”. There was no response and the Hearings Officer sent a chasing email on 12 May 2025. Again, there was no response to this email. The Hearings Officer attempted to telephone Mr Leong on 14 May 2025, but the calls not answered and there was no option to leave a voicemail. The Hearings Officer sent a further similar email along with the link to the hearing to Mr Leong on 14 May 2025. Again, there was no response.
5. The Committee specifically considered the issue of fairness to Mr Leong of proceeding in his absence, but also fairness to the ACCA and the wider public interest in the expeditious discharge of the Committee’s function. Mr Leong has given no reasons why the hearing should not proceed in his absence. The Committee was satisfied that Mr Leong had voluntarily waived his right to attend. The Committee was not persuaded that any adjournment was likely to secure his attendance at a future date.
6. The Committee was satisfied that Mr Leong 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 Mr Leong.

ALLEGATIONS

Sin Hang Leong ('Mr Leong'), at all material times an ACCA trainee:

- 1) On or about 30 October 2022 in relation to his ACCA Practical Experience Training Record caused or permitted a third party
 - a) to register Person A as his practical experience supervisor and further,
 - b) to approve in Person A's name 38 months of qualifying experience and further,
 - c) to approve in Person A's name his nine performance objectives.

- 2) Purported to confirm in relation to his ACCA Practical Experience Training Record he 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 6: Record and process transactions and events
 - Performance Objective 7: Prepare external financial reports
 - Performance Objective 9: Evaluate investment and financing decisions
 - Performance Objective 22: Data analysis and decision support

- 3) Mr Leong's conduct in respect of the matters described above was:
 - a) In relation to Allegation 1 a), dishonest in that Mr Leong knew his supervisor, Person A, had been falsely registered as his practical experience supervisor.

- b) In relation to Allegation 1 b), dishonest in that Mr Leong knew his supervisor, Person A, had not approved his qualifying experience.
 - c) In relation to Allegation 1 c), dishonest in that Mr Leong knew Person A had not approved his nine performance objectives.
 - d) In relation to Allegation 2, dishonest in that Mr Leong knew he 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) Mr Leong failed to ensure that his Practical Experience training Record was approved in all material respects by his practical experience supervisor.
 - b) Mr Leong 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 his conduct, Mr Leong is guilty of misconduct pursuant to ACCA byelaw 8(a)(i) in respect of any or all the matters set out at 1 to 4 above.

BACKGROUND

- 7. Mr Leong became an ACCA student on 10 March 2021.
- 8. ACCA students are permitted to complete any or all of their practical experience before they complete all their exams and to record this experience in their Practical Experience Training record. Mr Leong has purported to do this. In

order to apply for membership, they are required to obtain at least 36 months' practical experience in a relevant role ('practical experience').

9. A person undertaking practical experience is often referred to as an ACCA trainee.
10. 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', accessed via the student's MyACCA portal.
11. 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.
12. 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 the 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. Each PO comprises 3 parts; (i) a summary of what the PO relates to; (ii) 5 elements outlining the tasks and behaviours a trainee must demonstrate to be able to achieve the PO; and (iii) a 200- to 500-word concise personal statement in which a trainee must summarise how they achieved the PO.

13. 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.
14. 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:
 - [REDACTED]
 - [REDACTED]
 - [REDACTED]
15. 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.
16. Consequently, all 91 trainees were referred to ACCA's Investigations Team. Mr Leong is one such trainee.
17. ACCA's primary case against Mr Leong, is that he knew Person A had been

falsely registered as his supervisor and that he 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

Allegations 1 and 2

18. ACCA relied on the following:

- Linda Calder's statement which describes ACCA's Practical Experience Requirements.
- Mr Leong's completed PER training record which was completed on or about 30 October 2022.
- Mr Leong's Supervisor details which record Person A was his 'IFAC qualified line manager', and therefore his practical experience supervisor.
- Mr Leong's PER training record which records Person A approved Mr Leong's time/ experience of 38 months;
- Mr Leong's PER training record which records Person A approved all Mr Leong's PO's;
- That all nine of Mr Leong's PO statements are the same as many other trainees', suggesting at the very least, he had not achieved the objectives in the way claimed or possibly at all.
- That the email address of his purported supervisor is shared with other differently named supervisors.
- That the CICPA membership number provided to ACCA by Mr Leong's purported supervisor contains a membership number which is different from

the CICPA membership number as contained in the CICPA membership card uploaded by Mr Leong's purported supervisor.

- That the CICPA membership card uploaded by Mr Leong's purported supervisor has been used by many purported supervisors using a common email address.
 - Mr Leong's admissions that:
 - His PER training record was NOT approved by his named supervisor Person A. Rather he found '*another registered accountant to assist in approving my PER in October 2022*' given that Person A was 'not a registered accountant'. Mr Leong has been asked for the name of this accountant ('third party') but has not provided this information.
 - His comment that he '*mistakenly used a template for the statement*', which was his response to ACCA's question as to why statements supporting all nine of his PO's were the same as those of ACCA's trainees all of which predate his own. ACCA submitted that Mr Leong therefore accepts he uploaded template statements to his PER training record for all of his POs.
 - He '*mistakenly*' referred in his PER training record to his experience at FIRM A being from 1 September 2019 to 30 October 2022 (being 38 months) when the correct period was 1 September 2021 to 7 December 2022 (being 15 months)
19. ACCA submitted that having engaged this third party, Mr Leong uploaded the name of Person A to ACCA's PER online tool together with the common supervisor email address [PRIVATE]. ACCA's online tool would then have generated an automated email to this third party inviting that third party to register as Mr Leong's Practical Experience Supervisor in the name of Person A.

20. Upon Mr Leong requesting approval in his PER training record of his time/ experience and all nine POs on 30 October 2022, he knew that in doing so he was requesting that the third party in the name of Person A to do so. In the event the third party did go on to approve his time/ experience and all POs, being the same day Mr Leong requested such approval.

Allegation 3(a) to 3 (d) – Dishonesty

21. ACCA submitted there is extensive advice online in English and in Mandarin on how an ACCA trainee must complete their PER training record. This makes it clear that (i) a trainee's experience has to be approved by a supervisor who has acted as their supervisor for the period of experience claimed (ii) statements supporting their PO's have to be written by trainees in their own words and as such must be unique, and (iii) PO's have to approved by an IFAC qualified supervisor.
22. Given the extensive advice available online, ACCA contended that it is not credible that Mr Leong was unaware his PO's had to be in his own words and describe the experience he had actually gained to meet the relevant Performance Objective.
23. ACCA submitted Mr Leong claimed (i) that his supervisor had approved his time/ experience in his PER training record which he knew to be untrue, (ii) to have achieved nine PO's with the use of supporting statements which he knew had not been written by him and therefore knew he had not achieved the PO's as described in these statements or at all and, (iii) that his supervisor had approved his PO's which he knew to be untrue.
24. ACCA therefore submits this conduct would be regarded as dishonest by the standards of ordinary decent people, as per Allegations 3(a) to 3(d).

Allegation 3(e) – Integrity

25. In the alternative, ACCA submitted that if the conduct of Mr Leong is not found to be dishonest, the conduct demonstrates a failure to act with integrity.

Allegation 4 – Recklessness

26. ACCA submitted in the further alternative that Mr Leong's conduct was reckless in the ordinary sense of the word in that in that (i) he failed to ensure that his Practical Experience training Record was approved in all material respects by his practical experience supervisor and / or (ii) he paid no or insufficient regard to the fact that his PO statements should truthfully and accurately set out, how the relevant objective had been met. Mr Leong 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 him to take) that he had not completed the practical experience element of his training correctly.

Allegation 5 – Misconduct

27. ACCA submitted that Mr Leong's conduct whether dishonest or lacking integrity or reckless and his failure to cooperate was sufficiently serious to reach the threshold for misconduct.

MR LEONG'S SUBMISSIONS

28. Following referral of this matter to ACCA's Investigations Team, a member of that team sent an email to Mr Leong on 28 March 2024 attached to which was a letter, requested that Mr Leong respond to a number of questions by 11 April 2024.
29. Mr Leong provided a response to ACCA's questions in an email of 14 April 2024. Attached to his response were documents evidencing his employment at FIRM A (being the sole firm referred to in his PER training record) and subsequent firms, namely FIRM C and FIRM B. A letter from FIRM A advising that Mr Leong was employed at FIRM A from 1 September 2021 to 7 December 2022 (which does not correspond with the period referred to in his PER training record being from 1 September 2019 to 30 October 2022).

30. ACCA's questions and Mr Leong's responses are as follows:

Q: Please provide me with documentary evidence of your employment as referred to in your PER training record, namely that you were employed by FIRM A from 1 September 2019 to 30 October 2022. In particular, please provide:

- i) a copy of your employment contract,
- ii) any correspondence relating to your employment with the above firm and
- iii) any wage slips.

A: Please note that the date of my employment in FIRM A shown in the PER is not accurate. It was an unintentional mistake I made when I worked on the PER two years ago. The accurate employment date I worked as an accountant in FIRM A should be 1 September 2021 to 7 December 2022

i) Please refer to Appendix 1a) for my employment contract with FIRM A

ii) Please refer to Appendix 1b) for the reference letter issued by FIRM A come with the employment date and the position when I left FIRM A written in the reference letter

Q: Your Supervisor Details record that Person A was your IFAC qualified line manager. This means they were employed by your firm and, as your line manager, were able to approve your experience/ time in your PER. In that regard your PER records that Person A approved your experience /time claim on 30 October 2022 in relation to your period of employment at FIRM A from 1 September 2019 to 30 October 2022, being 38 months. Please confirm that Person A was your line manager for this entire period.

A: Please note that Person A was my Performance Manager when I worked at FIRM A, but my PER record was not approved by Person A as Person A is not registered accountant under ACCA. Based on my understanding, only members and fellows registered under ACCA can approve PER records. please let me know if my understanding is

incorrect. Therefore I found another registered accountant to assist for approving my PER in October 2022.

Q: Person A as your IFAC qualified line manager should have had knowledge of the work carried out by you and should have been someone with whom you worked closely, who knew the type of work you were doing and the quality of your work. This would have enabled Person A as your IFAC qualified line manager to assess your work and ultimately decide whether or not to sign off your objectives in your PER. Please advise whether or not Person A supervised you in such a manner. If they did not supervise you in such a manner, please explain how they supervised your work, if at all.

A: Please note that I worked accountant and assisted for audit and tax projects in FIRM A from 1 September 2021 and 7 September 2022. Therefore, [Person A] as my performance manager has sufficient knowledge to supervise my daily work and the quality of my work when I worked at FIRM A. I left FIRM A nearly one and a half years ago and [Person A] is no longer with FIRM A at this moment. Therefore, it is difficult to ask [Person A] to provide me the approval for PER. However, I'm currently working as a senior accountant at FIRM B. I can ask my current supervisor to offer me the approval for the PER again (if necessary).

Q: I note from your Supervisor Details that Person A was registered on 30 October 2022 as your IFAC qualified line manager and went on to approve all your PO's the same day on 30 October 2022. Given your period of supervision was from 1 September 2019 to 30 October 2022, please advise me why you did not arrange for Person A to register as your supervisor sooner.

A: As stated in response for Q1, my employment date in FIRM A was mistakenly stated, and it is not accurate. I would appreciate if you could offer me the chance to amend it through the PER system.

Q: Please provide me with all documentary evidence you have in relation to Person A's supervision of you as your IFAC qualified line manager, for example: i) emails, ii) letters, iii) reports, iv) text messages.

A: As stated in response for Q3, [Person A] and I am no longer working in FIRM A. Therefore, I am unable to provide evidence for the relation of supervision during FIRM A. If it is not sufficient to finish the PER, I can ask my current supervisor who works at FIRM B provide me the approval for per (If necessary)

Q: Please explain why all your PO statements numbered are identical or significantly similar to other ACCA trainees, as referred to above. I confirm each of these PO statements of yours which have been identified as identical or significantly similar to others post-date the earliest version of the PO in question. This means your PO statements are not the first in time. It is therefore ACCA's view that these PO statements have been copied by you from others and are not in your own words as they are required to be.

A: I can re-write those PO statements if they cannot fulfil the requirement of ACCA. Meanwhile, I understand that Big4 accounting firms are approved employers in ACCA and if approval for PER is received from the approved employers, the PO statements can be exempted, please let me know if my understanding is incorrect.

Q: Do you accept, in relation to your practical experience as recorded in your PER, you were NOT supervised by Person A in accordance with the attached ACCA guide?

A: As I mentioned in the above statement, if ACCA team does not accept my PER submitted in October 2022 I can redo and resubmit it to your team in order to fulfil the high-quality standards and requirements of ACCA.

31. Mr Leong emailed ACCA on 24 April 2024 attaching further evidence of his employment at FIRM B. He responded to further ACCA questions on 13 August 2024 set out below:

Q: You have stated that your PER training record is incorrect in that although it refers to your period of employment at FIRM A being from 1 September 2019 to 30 October 2022 you have advised this is 'not accurate' and was an 'unintentional mistake'. You go on to state that the correct period was from 1 September 2021 to 7 December 2022. The period 1 September 2019 to 30 October is 38 months and therefore in excess of the minimum period of experience required by ACCA of 36 months whereas the correct period is about 15 months and therefore just under half the required experience. This mistake could therefore have led to you being admitted to membership in the future based on false information which had it been accurate would not have satisfied ACCA's membership criteria. Please let me have your views on this observation.

A: As mentioned in the past email, I've mistakenly put the wrong employment period in the PER and I apologise for the mistake that I've made. That's why I provided my reference letters to prove my employment in the past email. I will amend the employment period in the PER and make sure it is correctly shown my relevant employment period in the per once the system is unfrozen.

Q: Although all elements of your PER training record are recorded as having been approved by Person A you have stated that he did not in fact approve your PER training record. You go on to state that because he was 'not a registered accountant under ACCA' you found 'another registered accountant to assist for approving my PER in October 2022'. ACCA is aware that many ACCA trainees whose supervisor shares the same email address (as yours does – as referred to in ACCA's letter of 28 March notifying you of this matter), have provided to a third party (i) the name of their supervisor and (ii) their ACCA login and password. That third party has registered in the name of the trainee's supervisor and having done so, then uploaded template PO statements to the trainee's

PER training record. The third party, in the name of the trainee's supervisor, has then approved both time and PO's in the trainee's PER training record.

i) Please therefore tell me whether you provided the name of your supervisor and your ACCA login and password to a third party / or the registered accountant you refer to having found.

A: i) No, I did not provide my ACCA account and password to any third-party.

Q: ii) Please tell me whether you believe a third party, or the registered accountant you found, completed your PER training record as I have described above.

A: ii) I truly believe my current employment experiences eligible to claim the employment hours from ACCA. I shall update my employment period once the system is unfrozen as it seems my false employment information which I mistakenly input in past years is not accepted by ACCA.

Q: iii) If so, please provide me with the name of that third party registered accountant together with any text messages, emails or any other communications you have had with this person.

A: iii) the answer is no for question ii), so not eligible to answer the question iii)

Q: iv) Please tell me whether you paid this third party/ registered accountant a fee.

A: iv) No, I did not pay any fee to 3rd party or registered accountant.

Q: v) If you did not provide your ACCA login and password to a third party/ registered accountant, it would appear that instead you uploaded template statements to your PER training record but still engaged a third-

party/ the registered accountant who, with your knowledge, approved your PER training record in the name of your supervisor. Please let me have your views on this observation.

A: v) I have mistakenly used a template for the statement, but I can amend as I understand it is not acceptable by ACCA.

DECISION ON ALLEGATIONS AND REASONS

32. 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. The Committee heard that there had been no previous findings against Mr Leong and accepted that it was relevant to put her good character into the balance in his favour.

DECISION ON FACTS

33. The Committee noted the submissions of Ms Patel for ACCA and the written responses from Mr Leong. It reminded itself that the burden of proof was on ACCA alone and that Mr Leong's absence added nothing to ACCA's case.

Allegations 1 and 2

34. These allegations were proved on the basis of the documentary evidence and Mr Leong's response to the questions from ACCA. Accordingly, Allegations 1 and 2 were proved.

Allegation 3 - Dishonesty

35. The Committee next asked itself whether the proven conduct in Allegation 1 was dishonest.

36. In accordance with the case of *Ivey v Genting Casinos (UK) Ltd T/A Crockfords [2017] UKSC67* the Committee first considered what Mr Leong's belief was, as to the facts.
37. The Committee noted the content of Mr Leong's emails to ACCA of 14 April 2024 and 13 August 2024. The Committee considered his answers to the questions put to Mr Leong by ACCA. It was clear that Mr Leong accepted that the declared supervisor had been falsely registered, and that Person A had not approved his experience and had not approved the nine POs. Mr Leong said that .." *my PER record was not approved by [Person A] as he is not a registered accountant under ACCA.*" He put [Person A] as the supervisor and knew he was not qualified to act as such. Mr Leong said it was another person but has not provided any details as to who that person was. The Committee also noted that the email address used for [Person A] was one of the three used for the supervisors in the cohort of 91 cases and that the CICPA membership card uploaded by Mr Leong's purported supervisor has been used by many purported supervisors using a common email address. The Committee was satisfied that Mr Leong knew his conduct was wrong. The Committee was not satisfied by his claim that he had made a mistake. It was satisfied that a conscious and deliberate act that was planned to use Person A when the Committee was satisfied that there was manifest and widespread guidance as to the correct system to adopt.
38. Mr Leong accepted that he used a template and said this was done "mistakenly". However, in the Committee's judgment, Mr Leong knew what he ought to have done – write them in his own words but chose not to do it. Further, the Committee examined the POs submitted by Mr Leong and was satisfied that they were identical or significantly similar to those submitted by other trainees in the cohort and as none of the nine POs was the first in time, and the Committee concluded that they must have been copied.
39. The Committee accepted that there was extensive guidance as to the PER system published and online and the Committee had little doubt that Mr Leong 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 Mr Leong submitted and accepted that all nine of them (those listed in Allegation 2 were identical or significantly similar to those of other trainees. None of the nine of Mr Leong'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 him and he would have known that.
41. The Committee was satisfied that it is not credible that Mr Leong was unaware his POs had to be in his own words and describe the experience he had actually gained to meet the relevant Performance Objective. This was a case of blatant plagiarism. It found that Mr Leong knew that he had falsely registered Person A as his supervisor and he knew he had not approved his experience and PO statements. In addition, he knew that the nine POs listed were not his own work as he had not written them and therefore that he had not achieved the POs, as described in these statements.
42. The Committee in the circumstances inferred that the more likely scenario was that Mr Leong was taking a short cut to membership. In the circumstances the Committee was satisfied that Mr Leong knew that it was untrue to purport to confirm that he had achieved them in the manner recorded. The Committee rejected any other basis such as mistake, carelessness, or recklessness as not plausible and 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. Accordingly, it was satisfied that Allegation 3 a) – d) was proved.

Allegation 3 e) – Lack of Integrity

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.

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

4) In the further alternative any or all of the conduct referred to in Allegations 1 and 2 above was reckless in that:

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

Allegation 5

45. The Committee next asked itself whether Mr Leong's proved conduct including submitting fraudulent PER records, amounted to misconduct.
46. 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 gain membership, was, in the Committee's judgment, deplorable conduct.
47. The Committee was satisfied that Mr Leong's actions brought discredit on himself, ACCA and the accountancy profession. It was satisfied that his conduct undermined one of the fundamental tenets of the profession – to be honest and not associate oneself with a false submission. His conduct undermined the reputation of the profession. Therefore, the Committee was satisfied that Mr Leong's conduct had reached the threshold for misconduct.

SANCTIONS AND REASONS

48. The Committee noted its powers on sanction were those set out in Regulation 13(4). 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 Patel's submissions.
49. The Committee accepted the advice of the Legal Adviser.

50. 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.
51. The aggravating factors the Committee identified were:
- The conduct was deliberate and planned.
 - Conduct amounted to an abuse of trust by him as a student member of the profession.
 - The serious impact on the reputation of the profession
52. The mitigating factors the Committee identified were:
- A previous good character with no disciplinary record
53. 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. There was no evidence of remorse or rehabilitation.
54. 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 his dishonest behaviour was fundamentally incompatible with Mr Leong remaining on the

register of ACCA and considered that the only appropriate and proportionate sanction was that he be excluded from membership.

COSTS AND REASONS

55. ACCA claimed costs of £6,397.50 and provided a detailed schedule of costs. The Committee noted Mr Leong 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. Accordingly, the Committee concluded that the sum of £5,800 was appropriate and proportionate. It ordered that Mr Leong pay ACCA's costs in the amount of £5,800.

EFFECTIVE DATE OF ORDER

56. The Committee noted that Mr Leong was a student member and not a full member, but, in his written response to ACCA questions, that he described himself as an "ACCA student accountant". The Committee was satisfied that given this and the finding of dishonesty and the potential risk to the reputation of the profession, an immediate order is in the interests of the public.

Mr Tom Hayhoe
Chair
15 May 2025