

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Aiyoa Tong

Heard on: Thursday 09 April 2026

Location: Remotely via Microsoft Teams

Committee: Dr Mike Kelly (Chair)
Ms Joanne Royden-Turner (Accountant)
Mr Roger Woods (Lay)

Legal Adviser: Mr Robin Havard (Legal Adviser)

**Persons present
and capacity:** Ms Joanna La Roche (ACCA Case Presenter)
Ms Aimee Murphy (Hearings Officer)

Summary: Allegations 1, 2(a), 4(a), (b) & (c), & 5(a) were found
proved.

Sanction: Exclusion from membership of ACCA with immediate
effect.

Costs: £5,706.50

ACCA



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PRELIMINARY APPLICATIONS

SERVICE OF PAPERS

1. The Committee had considered the following documents: a Report and Evidence Bundle (pages 1 to 252); a Bundle of Performance Objectives relating to the complaint against Mr Aiyao Tong (pages 1 to 25), and a Service Bundle (pages 1 to 20). The Committee had listened carefully to the submissions made by Ms La Roche and also considered legal advice, which it had accepted.
2. The Committee had read the Notice of Proceedings dated 11 March 2026 sent by ACCA by email to Mr Tong at the email address on ACCA's register. It had noted the subsequent emails sent to Mr Tong with the necessary link and password to enable him to gain access to the letter and the documents relating to this hearing.
3. The Committee was satisfied that such emails had been sent to Mr Tong in accordance with regulation 22 of the Complaints and Disciplinary Regulations 2014 as amended ("CDR"). The Committee had noted that the emails had been delivered successfully. CDR22(8) stipulates that, when a notice has been sent by email, it is deemed to have been served on the day it was sent.
4. The emails and the documents to which Mr Tong had access also contained the necessary information in accordance with CDR10.
5. Consequently, the Committee decided that Mr Tong had been properly served with Notice of the proceedings.

APPLICATION TO PROCEED IN THE ABSENCE OF Mr Tong

6. Mr Tong failed to respond to the email of 11 March 2026.
7. On 23 March 2026, ACCA sent an email to Mr Tong. The email included the date of hearing and asked him once again to indicate whether he intended to attend or to confirm if he was content for the hearing to proceed in his absence. Mr Tong was asked if he would need the assistance of an interpreter and told that the cost of providing an interpreter would be paid by ACCA. Finally, Mr

- Tong was informed that, if there were documents on which he wished to rely, he should send them to ACCA as soon as possible. There was no response.
8. On 30 March 2026, ACCA sent a further email to Mr Tong reminding him of the hearing on 09 April 2026, asking him again whether he required an interpreter. Mr Tong was also asked to confirm whether, if he did not attend, he was content for the hearing to proceed in his absence. There was no response.
 9. On 07 April 2026, ACCA sent an email to Mr Tong, the content of which was the same as the emails of 23 and 30 March 2026. Again, there was no response.
 10. On 08 April 2026, ACCA sent an email to Mr Tong saying that it had been the intention to contact him by phone but that he does not currently have a phone number registered with ACCA. Mr Tong was asked if he consented to the hearing proceeding in his absence. However, there was no response.
 11. Later, on 08 April 2026, ACCA sent an email containing the link enabling Mr Tong to join the hearing via Microsoft Teams or phone.
 12. The Committee considered that ACCA had done everything possible to enable Mr Tong to attend the hearing. The Committee was satisfied that the emails had been sent to the address on ACCA's register and there was a record of the emails having been delivered successfully.
 13. The Committee concluded, on the balance of probabilities, that Mr Tong was aware of today's hearing, which he could have joined by telephone or video link. However, the Committee found that Mr Tong had voluntarily absented herself and had no intention of engaging with the proceedings.
 14. In reaching this conclusion, the Committee also took account of Mr Tong's failure to respond to the correspondence sent to him in the course of the investigation and which formed the basis of allegation 4 below. It also noted that Mr Tong had not replied to ACCA's email to him of 10 April 2025 to which was attached a Case Management Form which he was required to complete and return.

15. The Committee was also satisfied that, taking account of the seriousness of the allegations, it was in the public interest to proceed. The Committee did not consider that any benefit would be derived in adjourning the hearing and no such application had been made.
16. Finally, the Committee was satisfied that it was in a position to reach proper findings of fact on the written evidence presented to it by ACCA.
17. The Committee ordered that the hearing should proceed in the absence of Mr Tong.

ALLEGATIONS

Mr Aiyao TONG ('Mr Tong'), at all material times an ACCA trainee:

1. Applied for membership to ACCA on or about 25 February 2022 and in doing so purported to confirm in relation to his ACCA Practical Experience training record he had achieved the following Performance Objectives:
 - Performance Objective 2: Stakeholder relationship management
 - Performance Objective 4: Governance, risk and control
 - Performance Objective 5: Leadership and management
 - Performance Objective 8: Analyse and interpret financial reports
 - Performance Objective 10: Manage and control working capital
 - Performance Objective 13: Plan and control performance
 - Performance Objective 14: Monitor performance

2. Mr Tong's conduct in respect of the matters described in Allegation 1 above was:
 - a) Dishonest in that Mr Tong knew he had not achieved all or any of the performance objectives referred to in Allegation 1 above as described in the corresponding performance objective statements.
 - b) In the alternative, any or all of the conduct referred to in Allegation 1 above demonstrates a failure to act with Integrity.
3. In the further alternative to Allegations 2a) and 2b) above, such conduct was reckless in that Mr Tong paid no or insufficient regard to ACCA's requirements to ensure that the statements corresponding with the performance objectives referred to in Allegation 1 accurately set out how each objective had been met.
4. Failed to co-operate with ACCA's Investigating Officer in breach of Complaints and Disciplinary Regulation 3(1) in that he failed to respond fully or at all to any or all of ACCA's correspondence dated,
 - a) 10 October 2023
 - b) 25 October 2023
 - c) 09 November 2023
5. By reason of his conduct, Mr Tong 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).

DECISION ON FACTS, ALLEGATIONS AND REASONS

18. In reaching its decisions with regard to the allegations, and as stated above, the Committee had considered the following documents: a Report and Evidence Bundle (pages 1 to 252); a Bundle of Performance Objectives Relating To Complaint Against Mr Aiyao Tong (pages 1 to 25), and a Service Bundle (pages 1 to 20). The Committee had listened carefully to the submissions made by Ms La Roche and also considered legal advice, which it had accepted.
19. The Committee kept in mind that the burden of proving the allegations rested with ACCA and the standard of proof to be applied was the civil standard, namely on the balance of probabilities.
20. On 15 July 2019, Mr Tong was admitted as an affiliate.
21. On 28 February 2022, Mr Tong was admitted as a member.
22. Allegation 1 concerned the conduct on the part of Mr Tong in relation to the completion of his practical experience training which is a prerequisite to applying for full membership of ACCA.
23. In reaching its findings of fact in respect of allegation 1, the Committee had considered carefully, and accepted, the evidence of the following witnesses:
 - (i) Karen Watson, a Senior Administrator in ACCA's Member Support Team as contained in a statement dated 20 October 2022, and
 - (ii) Dawn McKenna, Manager of ACCA's Professional Development Manager, as contained in a statement dated 09 May 2025.
24. None of the above evidence had been challenged by Mr Tong.
25. The Committee had also considered the content of the documents provided by ACCA in support of its case, all of which were consistent with the written evidence of the witnesses.

The process to acquire relevant practical experience

26. The following sets out the process Mr Tong would have been required to follow, as detailed by Ms McKenna in her statement.
27. The following abbreviations have been used:

PER – Practical Experience Requirement;
PES – Practical Experience Supervisor;
PO – Performance Objective.
28. 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.
29. A person undertaking practical experience is often referred to as an ACCA trainee. For the purposes of this decision, having noted that Mr Tong had been described in the allegations as a trainee throughout the material time, the Committee will also refer to him as a trainee.
30. An ACCA trainee's practical experience is recorded in that trainee's PER training record, which is completed using an online tool called 'MyExperience' which is accessed via the student's MyACCA portal.
31. As part of their practical experience, each trainee is required to complete nine POs under the supervision of a qualified accountant, who is their PES. A PES means a qualified accountant who has worked closely with the trainee and who knows the trainee's work. A PES is usually the trainee's line manager. It is the trainee's responsibility to ensure that the PES is qualified to hold such a position.
32. 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 International Federation of Accountants ("IFAC") body. 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 must be unique to them.

33. Through the online tool, the trainee then requests that their PES approves that PO.
34. In addition to approval of their POs, the trainee must ensure their employment where they have gained relevant practical experience has been confirmed by the trainee's line manager who is usually also the trainee's PES. This means the same person can, and often does, approve both the trainee's time and achievement of POs.
35. If the trainee's line manager is not qualified, the trainee can nominate a PES who is external to the firm to supervise their work and approve their POs. This external PES must have some connection with the trainee's firm, for example as an external accountant or auditor.
36. ACCA's PER guide states:

'If your organisation does not employ a professionally qualified accountant who can sign-off your performance objectives then you could ask an external accountant or auditor who knows your work, to be your practical experience supervisor and work with your line manager to sign off your objectives.'
37. Once all nine POs have been approved by the trainee's PES (whether internal or external) and their minimum 36 months of practical experience has been signed off, the trainee is eligible to apply for membership, assuming they have passed all of their exams and completed successfully ACCA's ethics module.
38. POs and ACCA's exams are closely linked so that the knowledge and techniques the trainee develops through their studies, are relevant in their workplace. The tasks and activities a trainee will be asked to demonstrate in the POs are also closely related to the type of work they will undertake on a regular basis in an accounting or finance role.
39. 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.

40. In total, a trainee is, and was at the material time, required to complete nine POs. The POs numbered 1 to 5 are compulsory. There are then a number of optional 'Technical' POs from which the trainee needs to choose four. ACCA recommends to trainees that they choose the technical POs that best align to their role so that it is easier to achieve the PO. In that regard the ACCA's requirements as published in the 2019 guide, and subsequently, explain the following:

"The performance objectives you choose should be agreed with your practical experience supervisor. You should consider the following points when selecting which performance objectives to target ... Match any business objectives you have been set at work with the performance objectives. This will allow you to work towards your business objectives and your PER at the same time."

41. In their personal statement for each PO, a trainee needs to provide a summary of the practical experience they gained. They must explain what they did, giving an example of a task. They must describe the skills they gained which helped them achieve the PO and they must reflect on what they have learned including what went well or what they would have done differently.

42. A trainee's personal statement for each PO must be their own personal statement that is unique to them and their own experience. Trainees must not, therefore, use a precedent or template or another trainee's personal statement, which would undermine the PER element of the ACCA qualification. The 2019 published guide concludes:

"Your situation and experience are unique to you, so we do not expect to see duplicated wording, whether from statement to statement, or from other trainees. If such duplication occurs, then it may be referred to ACCA's Disciplinary Committee."

43. ACCA's PER guides are, and were at the material time, available online in [REDACTED]. Although the Guides are printed in English, all [REDACTED] trainees will have taken their exams in English. The Committee found that it

must follow that the trainees would have a reasonable command of the English language. The guides were also available in [REDACTED].

44. All PESs must be registered with ACCA. Trainees must enter their PES's details using the MyExperience online recording tool which generates an invitation to their nominated supervisor to act as their supervisor. If the supervisor accepts that invitation, the supervisor is required to record their details using the same recording tool.
45. All PESs have to be registered with ACCA through ACCA's online tool. For those supervisors registering as a trainee's IFAC qualified supervisor (whether internal or external), they are required to provide the name of their IFAC member body and their IFAC membership number issued by that body. They must also provide evidence of their membership of that IFAC body by uploading their membership card.
46. One of ACCA's [REDACTED] offices provided the following information about the support given to ACCA trainees in [REDACTED]. ACCA's Customer Services Team in [REDACTED] email all ACCA affiliates in [REDACTED] inviting them to regular webinars provided by ACCA staff who can advise on the PER process.
47. The Committee had noted a list of webinars (translated using Google translate) relating to ACCA's membership application process dated from 14 December 2016 to 27 August 2022. There are a number dated in 2019 including one dated 30 May 2019. The details include reference to:

“...Record 36 months of accounting-related work experience in myACCA, and complete 9 Performance Objectives, which will be confirmed online by your Supervisor...”
48. These are live webinars and therefore trainees are able to ask ACCA [REDACTED] staff questions.
49. The webinar details refer to encouraging affiliates to join the ACCA WeChat group of their regional service group and provides details how to join. All the webinars listed include the same details about these WeChat groups. 'WeChat' is a social media app available globally but used extensively in [REDACTED].

In these WeChat groups, ACCA trainees can ask ACCA [REDACTED] staff questions including about the PER process.

50. In addition to the WeChat groups, ACCA [REDACTED] uploads to its WeChat platform articles relevant to the ACCA membership process, to include one entitled '*How to become an ACCA Member Series 1/ Practical Experience Requirement (PER) Quick Guide*', dated 15 January 2020. The article refers to a mentor, which is the same as a supervisor. Under the heading '*Find a mentor*' the article states in particular: "*Your experience must be under the supervision of a mentor to count towards PER. You must find a mentor with real work experience to monitor and confirm your work hours and performance goals...*".

51. Under the heading '*Determine performance goals*' the article states in particular:

"You have to choose which performance goals to accomplish, here are some points to keep in mind:

- You need to complete 9 performance goals, including all 5 core goals and any 4 technical goals;*
- Work with your practical experience mentor to develop a plan to achieve performance goals;*
- Choose technical goals that are relevant to your day-to-day work, as they are easier to achieve;...."*

52. The Committee was satisfied, therefore, that there was significant information available to Mr Tong to enable him to understand fully the process relating to ACCA's PER and the training that was involved.

ACCA's Investigation

53. The PER training records of fifteen ACCA trainees were reviewed by ACCA's Professional Development Team. This review revealed that all fifteen trainees shared most of the same PO statements with each other and/or shared the same supervisor.

54. The PO statements for these fifteen trainees were approved between 11 August 2021 and 17 October 2022.
55. Consequently, all fifteen trainees were referred to ACCA's Investigations Team. Mr Tong was one of the fifteen trainees investigated.
56. Based on the evidence of Ms Watson, the Committee found that once an application for membership was received, this would be recorded in ACCA's PROD database by an automated process. The record for Mr Tong recorded that his application was received on 04 June 2021 and he was admitted as a member on 28 February 2022.
57. In relation to Mr Tong's application for membership, ACCA records included an email from ACCA to Mr Tong dated 08 June 2021 thanking him for confirming he wished to *'transfer to ACCA membership'* but that, on reviewing his 'application', ACCA had 'not yet received confirmation' that his POs or experience had been approved. He was told that once he had completed his POs and experience, ACCA would 'further review' his 'application'.
58. On 25 February 2022, Mr Tong emailed ACCA stating that in June 2021 he had, *'accidentally sent my application that I wish to transfer to ACCA membership before I complete my performance objectives and sign off My Experience Now I have completed performance objectives and update my experience records. Please review my application...'*.
59. ACCA had no record of any further application and therefore ACCA understood, and the Committee found, that by referring to 'my application', Mr Tong was referring to his application of 04 June 2021. ACCA responded to Mr Tong the same day advising his application had been approved. He was subsequently admitted to the membership register a few days later on 28 February 2022. The Committee noted that, in his PER training record, it showed that Mr Tong's time and POs were all approved on 24 February 2022.

The Practical Experience Requirement (PER) training record for Mr Tong

60. A copy of the PER training record for Mr Tong recorded that he was employed by a single firm, namely Firm A. In particular, it recorded the following:

- a. Mr Tong was employed from 18 September 2018 to 24 February 2022 in the role of Accountant;
- b. The Committee noted that, in the PER training record, in red text, 41 months of relevant practical experience had been claimed, which related to the period of employment referred to in the paragraph immediately above. This was therefore in excess of the minimum requirement of 36 months;
- c. The Supervisor details for Mr Tong record that Person A registered on 24 February 2022 as his 'IFAC qualified line manager';
- d. As Mr Tong's IFAC qualified line manager, Person A was authorised to approve both Mr Tong's time/experience and all his POs and did so, as recorded in Mr Tong's PER. Mr Tong requested that Person A approve his time/experience of 41 months on 24 February 2022 and Person A did so on the same day. Also on 24 February 2022, Mr Tong requested that Person A approve all nine PO's and Person A did so on the same day;
- e. The Committee noted that, as part of ACCA's investigation, an email dated 30 November 2023 was sent to Mr Tong's IFAC qualified line manager Person A (being the only supervisor who approved his PER training record) asking for confirmation as to whether he had supervised Mr Tong and approved his PER training record. A response was received on 02 December 2023 which stated, *'Sorry, I am currently legal retired and no longer involved in any professional or business activities, so I am unable to provide any assistance.'*
- f. The PER training record refers to a further two supervisors, Person B and Person C. However, neither of these supervisors completed any element of Mr Tong's PER training record.

Analysis of Mr Tong's POs as contained in his PER training record with other ACCA trainees

- 61. The Committee found that, in order to comply with the PER, all of a trainee's PO statements should be unique to them and in their own words. They must

not be copied from other trainees or from templates as this undermines the PER element of the ACCA qualification.

62. Where PO statements were the same or significantly similar to the PO statements of any other trainees, this suggested at the very least, the trainee had not met the objective in the way claimed or possibly at all. It further suggested that the practical experience claimed, had not been supervised by a PES, who would or should have knowledge of the trainee's work.
63. In carrying out this analysis, the Committee noted that ACCA had been careful to record the PO statement for any one PO which was first in time, on the basis this statement may be original and therefore written by the trainee based on their actual experience, unless there was evidence suggesting otherwise.
64. The 'first in time date' was the date the trainee requested that their IFAC qualified line manager approved the PO in question within their PER. This was on the basis that as soon as the PO narrative had been uploaded to the PER, the trainee would have then requested approval. In most of the cases within this cohort, the supervisor approved the POs on the same day or if not very soon thereafter.
65. In relation to Mr Tong the analysis revealed:
 - Two of his PO statements were first in time, being PO1 and PO3 and
 - Seven of his PO statements were identical or significantly similar to the PO statement contained in the PER of one other trainee from this cohort and which predated Mr Tong's.
66. The Committee had considered carefully the analysis carried out by ACCA relating to Mr Tong's POs and that of this other trainee, being Trainee A, as summarised in the tables contained in the bundles of documents provided by ACCA.

67. The Committee had read the pages in the main bundle in which the PO statements of Mr Tong had been produced. It had also read those pages in which the PO statements of Mr Tong and Trainee A had been set out, side-by-side. Finally, it had read the bundle entitled Performance Objectives relating to complaint against Mr Aiyao Tong in which Trainee A's PO statements had been produced.
68. The Committee found that Trainee A requested approval of all her POs on 14 October 2021 and these were all approved on that same day. The Committee went on to find that Mr Tong had requested his POs to be approved on 24 February 2022 and these were all approved on that same day. Trainee A's PO statements therefore predated those of Mr Tong's by about four months.
69. Having considered the evidence, the Committee found that the PO statements of Mr Tong and Trainee A in respect of POs 2, 4, 5, 8, 10, 13 and 14 were either identical or significantly similar.

The Committee's conclusions in respect of allegation 1

70. The Committee found that that it was not credible that trainees, including Mr Tong, would have undergone exactly the same work experience and then expressed it in effectively identical terms, as per the description of the work experience described by Mr Tong and Trainee A in their PO statements 2, 4, 5, 8, 10, 13 and 14. The Committee was satisfied that the wording used by Mr Tong was either largely copied from Trainee A and/or taken from some sort of template and that it represented a pattern of behaviour, repeated in respect of seven of Mr Tong's POs which were particularised in this allegation. The Committee found that, in respect of each of the seven PO statements, Mr Tong had submitted them for approval on 24 February 2022, and they had all been approved on the same day. In respect of all seven PO statements, this was approximately four months after Trainee A had submitted her PO statements for approval on 14 October 2021.
71. The Committee was satisfied that this was a clear abuse of the process of validation and no weight could be placed on the description of the experience gained as described in those seven PO statements.

72. On the basis of the Committee's findings of fact, the Committee found the facts of allegation 1 proved.

Allegations 2(a)

73. In reaching its decision on whether Mr Tong had acted dishonestly, it had relied on the test for dishonesty as prescribed by the Supreme Court in the case of *Ivey v Genting Casinos t/a Crockfords* [2017] UKSC 67.
74. The Committee relied on its findings of fact under allegation 1 above.
75. The Committee found that Mr Tong had failed to write the statements in support of POs 2, 4, 5, 8, 10, 13 and 14 in his own words. Adopting the terminology in the PER guidance, the words used by Mr Tong were not unique to him. The Committee was satisfied that Mr Tong must have known that he had not achieved the performance objectives in respect of POs 2, 4, 5, 8, 10, 13 and 14 in the manner described in the statements that he had submitted in his application for membership.
76. The Committee was satisfied that, by the standards of ordinary decent people, the conduct outlined above would be considered to be dishonest.
77. Consequently, the Committee found allegation 2(a) proved.

Allegation 2(b)

78. On the basis that this allegation was pleaded in the alternative to allegation 2(a), the Committee made no finding in respect of it.

Allegation 3

79. On the basis that this allegation was pleaded in the alternative to allegation 2(a), the Committee made no finding in respect of it.

Allegation 4

80. On 10 October 2023, following referral of this matter to ACCA's Investigations Team, a member of that team sent an email to Mr Tong attached to which was

a letter and other documents which contained evidence gathered in the course of the investigation up to that date. The letter clearly set out the complaint and requested that Mr Tong respond to a number of questions by 24 October 2023. In particular, Mr Tong was asked to explain how his PO statements were shared with others and to provide evidence of his experience.

81. The letter also referred to Complaints and Disciplinary Regulation 3(1) informing Mr Tong of his obligation to cooperate with the investigation by responding to the questions by the deadline.
82. In the subject line of the email, it stated, "ACCA Confidential", and it was shown to be from "ACCA<professionalconductenquiries@accaglobal.com>".
83. The email was encrypted. However, shortly after this encrypted email was sent, an unencrypted email was sent to Mr Tong on the same day asking him to check if he had received the encrypted email and, if not, to let ACCA know.
84. Mr Tong failed to respond.
85. On 25 October 2023, a further encrypted email was sent to Mr Tong. The letter of 16 October 2023 and other documents were attached. In the covering email Mr Tong was reminded of his obligation to cooperate by responding to the questions in the letter and to do so by 08 November 2023.
86. Once again, shortly after this encrypted email was sent, an unencrypted email was sent to Mr Tong on the same day asking him to check if he had received the encrypted email and if not to let ACCA know.
87. Mr Tong failed to respond.
88. On 09 November 2023, a further encrypted email was sent to Mr Tong. The letter of 16 October 2023 and other documents were attached. In the covering email Mr Tong was reminded of his obligation to cooperate by responding to the questions in the letter and to do so by 23 November 2023. The Committee noted that Mr Tong was also advised that ACCA would raise an allegation of a failure to cooperate if he did not respond by this deadline. There was no response.

89. The Committee noted that extracts taken from ACCA's records for Mr Tong on each of the days the above emails were sent, recorded that the email address for Mr Tong used for these emails was the email address on ACCA's system on those days.
90. All the above encrypted emails were sent through ACCA's Case Management System. On this system a 'clasped hand' icon appears next to the email if the email has been opened. The date and time the email was opened, was revealed by hovering the mouse cursor over the icon. The Committee noted that a screenshot had been taken showing that the initial encrypted email dated 10 October 2023 and the unencrypted email sent on the same day, were opened. The Committee was satisfied, on the balance of probabilities, that it was Mr Tong who had opened the emails sent to him on 10 October 2023.
91. ACCA's investigations officer attempted to telephone Mr Tong on 09 November 2023, being the same day as the second and final reminder email, using his registered telephone number. A note of that message made on that day recorded, '*standard message then phone did not pick up but sounded as if cut off*'. Mr Tong's record on that day included the telephone number used to try and call Mr Tong.
92. In its report, ACCA stated that on 17 January 2024, ACCA's [REDACTED] office sent a mobile message to Mr Tong. The extracts from ACCA's database for Mr Tong referred to above include a telephone number and the Committee was satisfied that the text was sent to that number. The message sent by ACCA's [REDACTED] office using this mobile number read as follows:

"IMPORTANT: ACCA sent you a password protected email to your registered email on 10 October 2023 requiring a response. Reminders were sent on 25 October 2023 and 09 November 2023. However, no response has been received. If you have not received any of these emails or you have but cannot open any of them, please immediately email ACCA at complaintassessment@accaglobal.com with your full name, ACCA ID and date of birth

93. ACCA's [REDACTED] office had provided a spreadsheet recording when this message was sent and whether or not it was successfully delivered. Based on that evidence, the Committee was satisfied that the message was sent on 17 January 2024 and was successfully delivered to Mr Tong's mobile number that day. No response had been received from Mr Tong following this message.
94. Whilst not included in the allegation, but for completeness, the Committee noted that, on 26 June 2025, ACCA emailed Mr Tong and attached to that email the assessor's report and a Case Management Form for him to complete and return by 17 July 2025. However, he failed to respond.
95. In summary, the Committee found that Mr Tong failed to respond to ACCA's emails of 10 October 2023, 25 October 2023 and 09 November 2023.
96. In reaching its decision, the Committee noted that all of his emails were sent to the address on ACCA's register. There was no evidence to suggest that the emails had not been delivered successfully. Indeed, the Committee had found that Mr Tong had opened the email sent to him on 10 October 2023.
97. Furthermore, the Committee found that, on 17 January 2024, a text had been sent to Mr Tong informing him of the emails and there was evidence which supported a finding that the text had been successfully delivered.
98. The Committee found, on the balance of probabilities, that Mr Tong had received the emails of 10 October 2023, 25 October 2023 and 09 November 2023 but had failed to respond. Even had the Committee found that he had not received them, Mr Tong received a text from ACCA on 17 January 2024 which referred to the three emails and the Committee was satisfied that the mobile number to which the text was sent was the same as the one on ACCA's register at that time. The Committee found that Mr Tong had read the text but still failed to respond.
99. On this basis, the Committee found that he had failed to cooperate with ACCA's Investigating Officer. Consequently, the Committee found allegations 4(a), (b) and (c) proved.

Allegation 5(a)

100. Taking account of its findings that Mr Tong had acted dishonestly, the Committee was satisfied that he was guilty of misconduct. Such conduct fell far below the standards expected of an accountant and member of ACCA and could properly be described as deplorable. In the Committee's judgement, it brought discredit to Mr Tong, the Association and the accountancy profession.
101. In respect of allegation 4, the Committee had found that, despite ACCA providing a number of reminders of his obligation to cooperate and warnings of potential consequences of his failure to do so, Mr Tong had failed to cooperate with ACCA and to respond to correspondence.
102. The Committee had taken into consideration that the email of 10 October 2023 contained a substantial amount of information and a significant number of detailed questions which Mr Tong was required to answer. The emails of 25 October 2023 and 09 November 2023, together with the text of 17 January 2024 were designed to encourage Mr Tong to provide the information requested in the first email to enable ACCA to continue with its investigation.
103. The need for members to engage and cooperate with their regulator was fundamental. A failure by members to do so meant that ACCA's ability to regulate its members in order to: ensure proper standards of conduct; protect the public, and maintain ACCA's reputation, was seriously compromised.
104. The Committee found that the failure of Mr Tong to cooperate with his regulator also amounted to misconduct in that such failure brought discredit to himself, ACCA and the accountancy profession.
105. The Committee found allegation 5(a) proved.

Allegation 5(b)

106. On the basis that this allegation was pleaded in the alternative to allegation 5(a), the Committee made no finding in respect of it.

SANCTION AND REASONS

107. The Committee considered what sanction, if any, to impose taking into account all it had read in the bundle of documents, ACCA's Guidance for Disciplinary

- Sanctions, and the principle of proportionality. It had listened to submissions from Ms La Roche, and to legal advice from the Legal Adviser, which it accepted.
108. The Committee considered the available sanctions in increasing order of severity having decided that it was not appropriate to conclude the case with no order.
 109. The Committee was mindful of the fact that its role was not to be punitive and that the purpose of any sanction was to protect members of the public, maintain public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance.
 110. The Committee considered whether any mitigating or aggravating factors featured in this case.
 111. The Committee accepted that there were no previous findings against Mr Tong. There was no evidence of any other mitigating factors in this case. The Committee had not received any references or testimonials.
 112. As for aggravating features, on the basis of the Committee's findings, and in the absence of any information from Mr Tong, the Committee had to approach its deliberations with regard to sanction on the basis that Mr Tong had not provided any evidence of insight into his conduct, nor had he provided any evidence of genuine remorse.
 113. The Committee also noted that Mr Tong's conduct in relation to the completion of his PER and his subsequent failure to cooperate could not be described as an isolated incident but had taken place over a period of time.
 114. As for his conduct in respect of gaining his membership by dishonest means, the Committee concluded that this was premeditated and was likely to have involved collusion with others.
 115. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.

116. The Committee then considered whether a severe reprimand would be an appropriate sanction. Again, taking account of the seriousness of its findings, the Committee did not consider that a severe reprimand would be sufficient or proportionate. The Committee had not been provided with any evidence of Mr Tong's understanding and appreciation of the misconduct found proved.
117. The Committee had found that Mr Tong had acted dishonestly. This was very serious. Due to the lack of legitimate evidence regarding his training, he had become a member when he may not have been competent to hold such a position. In this way, whilst there was no evidence of any actual harm, he presented a risk to the accountancy profession and the public.
118. When ACCA then corresponded with him in the course of its investigation, Mr Tong failed over a period of time to cooperate with his regulator by failing to respond to correspondence regarding a very serious set of allegations.
119. In the Committee's judgement, Mr Tong's overall conduct was fundamentally incompatible with being a member of ACCA and risked undermining the integrity of ACCA membership. The Committee adopted the Guidance which stated that the reputation of ACCA and the accountancy profession was built upon the public being able to rely on a member to do the right thing in difficult circumstances. It noted this was a cornerstone of the public value which an accountant brings.
120. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to exclude Mr Tong as a member of ACCA but could find none.
121. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Mr Tong shall be excluded from membership of ACCA. Having reached this decision, the Committee did not consider it was either necessary or proportionate to impose a fine in addition to its decision to exclude Mr Tong from membership.

COSTS AND REASONS

122. The Committee had been provided with a simple costs schedule (one page) and a detailed cost schedule (one page). It had taken account of the document entitled Guidance for Costs Orders 2023.
123. The Committee concluded that ACCA was entitled to be awarded costs against Mr Tong, all allegations having been found proved. The amount of costs for which ACCA applied was £6,566.50. Taking account of the complexity of the case, the Committee did not consider that the costs incurred were unreasonable.
124. The Committee noted that the amount of estimated time was greater than the time the hearing had actually taken, and the Committee made an appropriate deduction in respect of the time of the Case Presenter and Hearings Officer.
125. A statement of financial means was sent to Mr Tong along with the Case Management Form when ACCA wrote to him in an email dated 26 June 2025. A statement of financial means was also sent to him attached to the Notice of Proceedings dated 11 March 2026, together with ACCA's Guidance on costs.
126. In both the email of 26 June 2025 and Notice dated 11 March 2026, Mr Tong was informed that if any or all of the allegations were found proved against him, an application for costs would be made. Mr Tong was invited to complete and return the statement of financial means to enable the Committee to take his financial circumstances into account when and if it was required to consider an application for costs and Mr Tong's ability to pay such costs.
127. Mr Tong had failed to respond and had failed to submit a statement of his financial means. Consequently, and in the absence of any such information, the Committee approached its consideration of ACCA's application for costs on the basis that Mr Tong would be able to pay any amount of costs the Committee decided to impose.
128. In all the circumstances, the Committee exercised its discretion when determining the amount Mr Tong should be expected to pay. Having reduced the amount of costs to reflect the actual time taken at the hearing and the need for the attendance of the Case Presenter and Hearings Officer, the Committee considered that it was reasonable and proportionate to award ACCA costs in the amount of £5,706.50.

EFFECTIVE DATE OF ORDER

129. Taking into account all the circumstances, the Committee decided that it was necessary, and in the interests of the public, for this order to take immediate effect.
130. In reaching its decision, the Committee took account of the fact that Mr Tong had obtained his ACCA membership by improper means. In failing to engage with ACCA at this hearing, the Committee had no way of knowing if Mr Tong will continue to hold himself out as a member of ACCA if allowed to do so by making this order take effect at the end of the appeal period.

Dr Mike Kelly
Chair
09 April 2026