

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Peng Meng

Heard on: Wednesday, 15 April 2026

Location: Remotely via Microsoft Teams

Committee: Dr Helen Goulding (Chair)
Ms Dinisa Kandasamy (Accountant)
Ms Samantha Lipkowska (Lay)

Legal Adviser: Ms Charlotte Pope-Williams

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

Observers: Ms Amy Barron (Appointments Board Member)

Summary Allegations 1, 2(a), 3(a),(b),(c) and 4(a) proved
Exclusion from Membership

Costs: Costs awarded to the ACCA in the amount of £6,529.00

ACCA



+44 (0)20 7059 5000



info@accaglobal.com



www.accaglobal.com



The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

1. ACCA was represented by Richard Ive. Mr Meng did not attend the hearing and he was not represented. The hearing was conducted remotely through Microsoft Teams.
2. The Committee had before it the following documents: (i) a bundle of papers of some 62 pages; (ii) a 33-page Service Bundle; (iii) a 9-page bundle of additional materials (iv) 1-page Simple Costs Schedule; and (v) a 2-page Detailed Costs Schedule (together "**the bundle**").

SERVICE/PROCEEDING IN ABSENCE

3. Having considered the Service Bundle and the Notice of Hearing dated 17 March 2026; the Committee was satisfied that notice of the hearing was served on Mr Meng in accordance with the Complaints and Disciplinary Regulations 2014 (amended 1 January 2025) ("**CDR**").
4. The Committee next considered whether it was in the interests of justice to proceed in the absence of Mr Meng. The Committee accepted the advice of the Legal Adviser. The Committee was mindful that Mr Meng has a right to attend the hearing and to participate and that the discretion to proceed in his absence must be exercised with the utmost care and caution.
5. The Committee noted that ACCA's Notice of Hearing was sent by the ACCA Hearings Officer by email marked 'high importance' on 17 March 2026 to the email address held for Mr Meng by ACCA, offering him the opportunity of attending via video or telephone link. There was no response to the Notice. On 07 April 2026, the Hearings Officer sent a further email to Mr Meng regarding the hearing. The Hearings Officer did not receive any response from Mr Meng to that email.
6. On 14 April 2026 at 08:36 BST, the Hearings Officer called Mr Meng on the telephone number that he had registered with ACCA to discuss his attendance at the Hearing. Mr Meng answered that call and confirmed his identity. The Hearings Officer explained that emails had been sent to Mr Meng about the Hearing. Mr Meng explained that he could not access any of the emails that had been sent to him by ACCA about the Hearing because he had changed his email address. The Hearings Officer therefore asked Mr Meng to provide an

alternative email. Mr Meng told the Hearings Officer that he would update his email address on that day on the relevant online ACCA platform, MyACCA. The Hearings Officer sent four further emails to Mr Meng on 14 April 2026 following the call on that day. First, she sent an email confirming that Mr Meng had committed to update his email address. Second, the Hearings Officer sent a further later email providing a video and telephone link to the Hearing and stating how Mr Meng could access documents relevant to the Hearing. Third, on noting that Mr Meng had updated his email address on MyACCA, the Hearings Officer sent the Notice of Hearing that ACCA previously sent on 17 March 2026 to Mr Meng's new updated email address twice. The Hearings Officer received identical bounce-back messages from Mr Meng's new updated email address each time she tried to email it which stated that the 14 April 2026 emails containing the Notice of Hearing was '*Undeliverable*' and that '*The recipient's mailbox is full and can't accept messages now. Please try resending your message later, or contact the recipient directly.*'

7. On 14 April 2026, after receiving the bounce-back messages from Mr Meng's new updated email address, the Hearings Officer tried to call Mr Meng again at 16:17 BST on the number he had registered with ACCA. Mr Meng did not answer that call and there was no opportunity for the Hearings Officer to leave a voicemail for him. However, the Committee did note that ACCA called Mr Meng when it would have been late at night for him because he lives in a different time zone to the UK where it is GMT+8. The Hearings Officer attempted to send Mr Meng an email to his new updated email address notifying him of her further call of 14 April 2026, but she received the same bounce-back message that she had received in response to all other attempts to email Mr Meng's new updated email address.
8. On the morning of the Hearing at around 07:50 BST, the Hearings Officer made a further attempt to contact Mr Meng by telephone to ensure that he had been given every opportunity to attend. The Hearings Officer tried to call Mr Meng on the telephone number he had registered with ACCA. Mr Meng did not answer the call. The Hearings Officers informed the Committee that there was no opportunity to leave a voicemail.
9. The Committee was satisfied that all reasonable attempts have been made to secure Mr Meng's attendance/participation at the hearing and that ACCA had gone above and beyond to contact Mr Meng. The Committee observed that Mr

Meng had been made expressly aware of the Hearing further to his conversation with the Hearings Officer during the call of 14 April 2026. The Committee also noted that ACCA had received no request for an adjournment from Mr Meng. The Committee was satisfied that Mr Meng has voluntarily waived his right to attend and was not persuaded that any adjournment would increase the chance of Mr Meng attending or participating further in the case. On the information before it and bearing in mind its duty to ensure the expeditious conduct of its business and the wider public interest, the Committee was satisfied that it was in the interests of justice to proceed in the absence of Mr Meng. The Committee reminded itself that his absence added nothing to ACCA's case and was not indicative of guilt.

ALLEGATIONS

Mr Peng Meng, a member of Association of Chartered Certified Accountants ("**ACCA**"):

1. On or about 26 December 2023, Mr Meng submitted or caused to be submitted to ACCA, false documents namely a Bachelor of Science in Accounting with Specialization in Professional Accountancy dated 6 June 2018 (the "**Certificate**") and/or an Examination Transcript dated 12 June 2018 (the "**Transcript**"), purportedly issued by University A in support of his application for exemptions.
2. Mr Meng's conduct at Allegation 1 above:
 - a) Was dishonest, in that he knew the Certificate and/or Transcript he submitted or caused to be submitted to ACCA were false; in the alternative:
 - b) Demonstrates a failure to act with integrity
3. Contrary to Regulation 3 (1) of the Complaints and Disciplinary Regulations 2014, Mr Meng failed to co-operate with the investigation of a complaint in that he failed to respond to any or all of ACCA's correspondence dated:

- a) 11 November 2025
- b) 26 November 2025
- c) 08 December 2025

4. By reason of the conduct described in any or all of the allegations set out above, Mr Meng is:

- a) Guilty of misconduct pursuant to bye-law 8(a)(i); or in the alternative:
- b) Liable to disciplinary action, pursuant to bye-law 8(a)(iii).

BACKGROUND

10. Mr Meng was an ACCA student member from 03 October 2013 until 15 July 2024. He was an ACCA Affiliate from 15 July 2024 until 14 January 2025. Mr Meng's ACCA membership was pending between 14 and 16 January 2025. He then became an ACCA Member on 16 January 2025. He is and was therefore bound by ACCA's Bye-laws and Regulations at the material time relevant to these proceedings.
11. On or around 26 December 2023, it is alleged that Mr Meng submitted or caused to be submitted a false Certificate and a false Transcript from University A (the "**University Documents**"). On that date, Mr Meng submitted an email to ACCA enclosing his ID card and translations of the Transcript and Certificate into English and stating the following:

"...I want to apply for exemption PM TX FR AA FM. Following are about my graduate's documents. Please check it..."
12. On 29 December 2023, ACCA confirmed receipt of the University Documents and explained the exemptions that he had been awarded, namely (i) Performance Management (PM), (ii) Taxation (TX), (iii) Financial Reporting, (iv) Audit and Assurance and (v) Financial Management.
13. On 10 October 2024, University A informed ACCA that the University Documents were not genuine further to ACCA's 08 October 2024 email.

ACCA's 08 October 2024 email enquired if the documents received by ACCA, including the Certificate and Transcript, were genuine.

14. ACCA wrote to Mr Meng on three occasions on 11 November 2025, 26 November 2025 and 08 December 2025 outlining its allegations that the University Documents were not genuine. Mr Meng did not respond to those communications. It is also therefore alleged that Mr Meng failed to cooperate with ACCA's investigation of a complaint about the University Documents by failing to respond to three separate pieces of ACCA correspondence to him.

DECISION ON FACTS/ALLEGATION(S) AND REASONS

15. The Committee carefully considered all the evidence before it. The Committee invited Person A to provide oral evidence in addition to his witness statement dated 31 December 2025 ("**GMWS**"), which was enclosed in the bundle. During the course of the hearing, the Committee asked Person A about the context in which ACCA came to make enquiries about the University Documents. Person A stated that ACCA had general concerns about the veracity of documents that had been submitted by a number of students who purported to have attended the same university as Mr Meng. Person A explained that these general enquiries led to ACCA asking specific questions about Mr Meng and the University Documents. The Committee queried if there were any additional communications with the relevant information in this regard which resulted in ACCA providing the Committee with a 9-page bundle of additional documents ("**Additional Documents**").
16. The Committee invited ACCA's submissions about those Additional Documents. ACCA submitted that it did not seek to adduce the Additional Documents and neither did ACCA seek to rely on them because they were not material to the allegations made by the ACCA. ACCA submitted that Mr Meng would not suffer prejudice if the Additional Documents were not admitted since they were not material to ACCA's allegations and ACCA did not seek to rely on them to prove those allegations.
17. The Committee considered the Additional Documents and accepted ACCA's submissions that they should not be admitted because they were not material or relevant to the determinations that the Committee needed to make about

ACCA's allegations. The Committee noted that the Additional Documents concerned procedural matters that were not directly relevant to ACCA's allegations and that the Committee would not be relying on the Additional Documents to make a determination about ACCA's allegations against Mr Meng, notwithstanding that ACCA did not seek to adduce or rely on the Additional Documents. In reaching a decision about the Additional Documents, the Committee noted ACCA's submission that it had submitted sufficient evidence to prove the allegations in the original bundle which did not include the Additional Documents.

18. In making its findings in respect of Allegations 1, 2, 3 and 4, the Committee took into account the bundle of documentary evidence, ACCA's written submissions, GMWS together with Person A's oral evidence at the Hearing, and the oral submissions made by Mr Ive. The Committee did not take account of the Additional Documents in making its findings about the allegations. The Committee also listened to legal advice from the Legal Adviser, which it accepted.
19. The Committee found each of Allegations 1, 2(a), 3(a),(b),(c) and 4(a) proven and it made the following findings about those allegations.

Allegation 1

20. As to Allegation 1, the Committee was satisfied that the bundle contained evidence showing that the University Documents and email from Mr Meng to ACCA dated 26 December 2023 were the same documents referred to in Allegation 1. The Committee noted that the bundle contained an email from University A that the University Documents were not genuine. This observation was material to the Committee's determination about Allegation 1. There was no evidence presented by Mr Meng to contradict the confirmation from University A that the University Documents were not genuine. The Committee observed that despite Mr Meng being aware of the allegations against him further to the 14 April 2026 call between him and the Hearings Officer, that he had offered no explanation or defence to ACCA's assertions that the University Documents were not genuine. The Committee therefore found that Allegation 1 had been proved.

Allegation 2(a)

21. In considering Allegation 2(a) the Committee noted that it concerned an allegation of dishonesty and that it was obliged to apply the relevant legal test. The Committee therefore reflected carefully on the legal test for dishonesty which required it to make a finding about the actual state of Mr Meng's knowledge and belief as to the facts i.e. his subjective intention about the University Documents. The Committee then needed to consider whether Mr Meng's conduct was honest or dishonest applying the objective standard of ordinary decent people, applying the case of *Ivey v Genting Casinos [2017] UKSC 67 ("Ivey")*.
22. In its consideration of the first limb of the Ivey test, the Committee noted that (i) there was clear evidence that Mr Meng submitted University Documents that University A subsequently confirmed to be false in his 26 December 2023 email to ACCA; (ii) the Committee considered that Mr Meng knew that the University Documents were false because he would have known that he did not take the relevant examinations to obtain genuine certificates and transcripts (iii) there was no evidence before the Committee from Mr Meng or at all which demonstrated that Mr Meng believed the University Documents to be genuine and/or of him denying that they were false. The Committee was satisfied that the first limb of the Ivey test had been satisfied.
23. The Committee gave further careful consideration to the second limb of the Ivey test about whether an ordinary decent person would consider Mr Meng's actions to be dishonest. The Committee considered that an ordinary person would consider that Mr Meng was effectively trying to cheat the system by obtaining exemptions without having a proper basis for doing so and that this was not honest. The Committee noted that ACCA members are obliged to be honest with ACCA and that Mr Meng would have known this. The Committee also observed that it was important that members of the public could be sure that ACCA members had appropriate and necessary qualifications and that Mr Meng's conduct in this case could undermine public confidence and trust in ACCA members. This is because he could have held himself as an ACCA member who had taken all the relevant examinations and/or received exemptions appropriately when that was not the case. The Committee therefore reached the view that an ordinary decent person with knowledge of

the facts and matters at the material time would consider that Mr Meng had been dishonest.

24. In the circumstances, the Committee found Allegation 2(a) was proven.

Allegation 2(b)

25. The Committee made no finding in respect of Allegation 2(b) on the basis that this allegation about Mr Meng's failure to act with integrity was pleaded in the alternative to Allegation 2(a), which was concerned with dishonesty.

Allegation 3

26. As to Allegation 3, the Committee reflected on Mr Meng's obligations under Regulation 3(1) of the Complaints and Disciplinary Regulations 2014. The Committee accepted that ACCA had not only tried to send 3 separate substantive emails to Mr Meng on 11 November 2025, 26 November 2025 and 08 December 2025 outlining its allegations that the University Documents were not genuine (the "**Allegation Emails**") but that ACCA had also sent 3 further separate emails to Mr Meng stating that he had been sent encrypted emails about University Documents allegations and that he should contact ACCA if he had not received those encrypted emails. The Committee considered it was sufficient that ACCA had sent the Allegations Emails to Mr Meng's registered email address and that no response was received by ACCA from Mr Meng albeit the Committee also took note of the last page of the bundle which showed that the Allegation Emails had been opened.
27. The Committee noted that Mr Meng's duty to cooperate with ACCA was clearly explained in the Allegation Emails. The Committee observed that it was an essential obligation of every professional to cooperate with their regulator to enable the regulator to properly investigate allegations brought before it and so that public confidence in the regulatory system can be maintained.
28. The Committee considered that ACCA had ensured that it had contacted Mr Meng using the contact details that it held for him. The Committee considered that there was evidence that Mr Meng had decided not to cooperate with ACCA's investigations. As regards Mr Meng's lack of cooperation, the

Committee also noted that Mr Meng's first engagement with ACCA in respect of this process was ACCA's 14 April 2026 call with Mr Meng, the day before the Hearing.

29. The Committee therefore found the entirety of Allegation 3 proved.

Allegation 4

30. As to Allegation 4 the Committee noted that it needed to exercise its discretion in deciding whether Mr Meng was guilty of misconduct further to Allegation 4(a) or in the alternative if Mr Meng was liable to disciplinary action pursuant to by-law 8(a)(iii).

31. The Committee noted that it had found Allegations 1, 2(a) and 3 to be proven and therefore asked itself whether the proven conduct amounted to misconduct having regard to the legal definition of misconduct.

32. The Committee considered that its findings of dishonesty in respect of the University Documents and its findings about Mr Meng failing to cooperate with ACCA were very serious failings which fell far short of the conduct expected of a student member and member of ACCA. The Committee therefore considered that Mr Meng's failings amounted to misconduct.

33. The Committee considered Mr Meng's misconduct to be very serious where (i) all of the allegations had been proven, (ii) the Committee considered that Mr Meng's conduct in respect of the University Documents that the Committee found to be false fell far short of the high standards expected of professionals, including but not limited to ACCA members, (iii) the Committee considered that Mr Meng's conduct in relation to the University Documents was morally reprehensible. The Committee considered that Mr Meng had sought to submit false University Documents with a view to personal gain i.e., so that he could present himself as a fully qualified ACCA member and derive benefit thereby. The Committee considered Mr Meng's misconduct constituted a discredit to both him, the ACCA and the wider profession.

34. The Committee therefore found Allegation 4(a) was proven.

35. As to Allegation 4(b), the Committee did not consider whether Mr Meng was liable for disciplinary action pursuant to bye-law 8(a)(iii) since this was an alternative allegation where no finding of misconduct was made.

SANCTION AND REASONS

36. The Committee considered what sanction, if any, to impose, taking into account ACCA's Guidance for Disciplinary Sanctions dated 10 February 2026 (the "**Sanctions Guidance**"), and the principle of proportionality. The Committee also took account of submissions of Mr Ive. It noted the advice from the Legal Adviser which it duly accepted.
37. The Committee considered that Mr Meng's conduct in this case was very serious. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. Being honest is a fundamental requirement of any accountant, affiliate or student member. Similarly, not co-operating with your regulator is a very serious failing.
38. The Committee considered whether any mitigating or aggravating factors featured in this case.
39. The Committee considered that there only mitigating factor was that Mr Meng did not have a previous disciplinary history.
40. The Committee identified the following aggravating factors:
- There was no evidence of insight or genuine remorse from Mr Meng.
 - Mr Meng sought to deceive and mislead ACCA by submitting University Documents that were not genuine.
 - Mr Meng's conduct was pre-planned, deliberate misconduct involving dishonesty in respect of him obtaining false University Documents.
 - Mr Meng failed to co-operate with a disciplinary investigation.

- Mr Meng's conduct discredited himself, ACCA and the profession.
41. Given the Committee's view of the seriousness of Mr Meng's conduct, 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 and, in particular, there was no evidence of insight or genuine remorse since Mr Meng had failed to engage with ACCA. The Committee had regard to Section E2 of the Guidance on Dishonesty and the seriousness of such a finding on a professional. It considered the factors listed at C5 of the Guidance for exclusion of Mr Meng from membership and was satisfied that his conduct was fundamentally incompatible with Mr Meng remaining an ACCA member. As to those non-exhaustive factors described in C5 of the Guidance the Committee noted in particular, that:
- (a) Mr Meng's conduct in respect of the University Documents involved dishonesty.
 - (b) Mr Meng abused ACCA's trust in him to submit accurate and genuine documents in respect to his application for exemptions and more generally.
 - (c) There was no evidence of Mr Meng's understanding of the seriousness of his conduct given his lack of engagement with the process.
 - (d) Mr Meng's conduct in holding himself out as someone with relevant ACCA qualifications and/or exemptions when that is not and was not the case had the potential to affect a substantial number of clients and/or members of the public.
 - (e) Mr Meng attempted to cover up his misconduct by the very act of submitting false University Documents to ACCA on or around 26 December 2023.

42. The Committee was satisfied that only exclusion from membership was sufficient to mark the seriousness of the misconduct to the profession and the public.
43. Consequently, the Committee concluded that the appropriate, proportionate sanction was to order that Mr Meng be excluded from the register.

COSTS AND REASONS

44. The member has not submitted documents relating to their financial position for the Committee to consider
45. The Committee had been provided with a Simple Costs Schedule and a Detailed Costs Schedule relating to the ACCA's claim for costs.
46. Having carefully considered ACCA's Guidance for Cost Orders, and heard submissions from Mr Ive, the Committee made the following decision as to costs.
47. The Committee concluded that the ACCA was entitled to be awarded all of its costs against Mr Meng since Allegations 1, 2(a), 3(a),(b),(c) and 4(a) were found proved. The amount of costs for which the ACCA applied was £6,529.00. The Committee noted that the hearing had taken significantly longer than the 5 hours anticipated by ACCA in its simple and detailed cost schedule. Nonetheless, ACCA did not make any application for further or additional costs given that the Hearing was longer than expected. Accordingly, the Committee was satisfied that the full figure of £6,259.00 in costs should be awarded to ACCA and that this amount was reasonable and proportionate in the circumstances.

EFFECTIVE DATE OF ORDER

48. The Committee was persuaded that the ground for imposing an immediate order was made out given the serious facts of this case and that (i) there is a risk of Mr Meng presenting himself as an ACCA member, (ii) that there was a risk to the public and/or clients, and/or (iii) that there was risk that Mr Meng, ACCA and the profession could be further discredited in circumstances where

it could not be sure the extent to which Mr Meng was holding himself out as a qualified ACCA member despite that not being the case.

Dr Helen Goulding
Chair
15 April 2026