

02 June 2026

Disciplinary Committee ordered member excluded*

On 20 May 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Yew T Lau Po Hung of Edgware, United Kingdom:

Allegations

Mr Yew T Lau Po Hung being a Fellow Member of ACCA:

1. Between June 2017 and June 2021 or about August 2024, failed to comply with the requirements of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (“MLRs 2017”), namely Regulation 18 (risk assessment by relevant persons).
2. On 26 November 2021, Mr Lau Po Hung submitted or caused to be submitted to ACCA the Anti-Money Laundering (“AML”) Risk Assessment Questionnaire (“RAQ 2021”) in which he confirmed that he had conducted a firm-wide risk assessment (“FWRA”) once for the firm which was documented.
3. On 09 April 2024, Mr Lau Po Hung submitted or caused to be submitted to ACCA the AML Risk Assessment Questionnaire (“RAQ 2024”) in which he confirmed that he had conducted a firm-wide risk assessment (“FWRA”) once for the firm which was documented.
4. Mr Lau Po Hung’s conduct as referred to in Allegations 2 and/or 3 above was:
 - c. Mr Lau Po Hung was reckless as to whether he provided true or accurate replies to ACCA’s questions in the RAQ 2021 and/or the RAQ 2024 as set out in Allegations 2 and 3 above.
5. On 18 September 2024, Mr Lau Po Hung submitted or caused to be submitted to ACCA a firm-wide risk assessment dated 30 June 2021 (“FWRA 2021”) and AML Policies and Procedures Documents dated 2021 (“P&P 2021”), in circumstances where he knew that the FWRA 2021 and/or P&P 2021 were not prepared by him on the date and/or year listed in the documents (the “Material Time”).



6. Mr Lau Po Hung's conduct in relation to any or all of the matters set out in Allegation 5 above was:
 - a. Dishonest, in that he intended to represent to ACCA that the FWRA 2021 and/or P&P 2021 were in place at the Material Time when as he knew, one or both of them were not.
7. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014, Mr Lau Po Hung, failed to co-operate fully with the investigation of a complaint in that he failed to respond to any or all of ACCA's questions listed in the correspondences dated:
 - a. 23 October 2024;
 - b. 11 November 2024;
 - c. 04 December 2024.
8. By reason of the conduct described in any or all of the matters set out at Allegations 1, 2, 3, 4, 5, 6 and 7 or any of them, Mr Lau Po Hung is:
 - a. Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Yew T Lau Po Hung be excluded from ACCA membership and to pay costs to ACCA in the sum of £3,000.

Please note that this may be the subject of an appeal.

ACCA's regulations require ACCA to publish the Committee's findings and orders by way of a news release, as soon as practicable.

** An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in the Appeal Regulations unless the Committee directs that the order should have immediate effect*

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About ACCA

We are ACCA (the Association of Chartered Certified Accountants), a globally recognised professional accountancy body providing qualifications and advancing standards in accountancy worldwide.

Founded in 1904 to widen access to the accountancy profession, we've long championed inclusion and today proudly support a diverse community of over 252,500 members and 526,000 future members in 180 countries.

Our forward-looking qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgment to create, protect, and report the sustainable value delivered by organisations and economies.

Guided by our purpose and values, our vision is to develop the accountancy profession the world needs. Partnering with policymakers, standard setters, the donor community, educators and other accountancy bodies, we're strengthening and building a profession that drives a sustainable future for all.

Find out more at: www.accaglobal.com