



Dear Assignment / News / Business Section Editor

Hong Kong Institute of Certified Public Accountants takes regulatory action against a certified public accountant (practising)

(Hong Kong, 19 August 2016) - The Hong Kong Institute of Certified Public Accountants has undertaken regulatory action against Chan Wing Keung, Simon, a certified public accountant (practising) (membership number A11614), for his failure or neglect to observe, maintain or otherwise apply professional standards issued by the Institute.

Chan issued an accountant's report for a solicitors firm ("Firm") under the Accountant's Report Rules (Cap. 159A) ("ARR"). The ARR requires the accountant's report to include the name of the Firm's proprietor registered with the Law Society of Hong Kong and details of the Firm's non-compliance with Solicitors' Accounts Rules (Cap. 159F) ("SAR"). In the accountant's report, Chan failed to state the appropriate name of the Firm's registered proprietor and to disclose the Firm's failure to keep a separate client bank account which is a contravention of the SAR.

The Institute concluded that in preparing the accountant's report, Chan failed to act diligently in accordance with the ARR, in breach of section 100.5(c), as elaborated in section 130, of the Code of Ethics for Professional Accountants.

Regulatory action

Based on the foregoing and in lieu of further proceedings, the Council concluded that the following Resolution should resolve the complaint:

1. Chan acknowledges the facts of the case and his non-compliance with the relevant professional standards;
2. Chan be reprimanded; and
3. Chan pay an administrative penalty of HK\$15,000 and costs of HK\$10,000.

In accordance with Council powers outlined in the Professional Accountants Ordinance and as a part of the regulatory process to handle complaints, a Resolution by Agreement (RBA) may be offered to respondents in cases considered to be moderate after taking into account factors including, but not limited to, the nature and seriousness of a complaint, past disciplinary records of the respondents and any aggravating or mitigating circumstances. An RBA will not be offered in cases involving complaints of dishonesty.

Information on the Institute's complaint handling process and guidelines for Resolution is available at the Institute website under the "Compliance" section at www.hkicpa.org.hk.

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About the Hong Kong Institute of Certified Public Accountants

The Hong Kong Institute of CPAs is the only body authorized by law to register and grant practising certificates to certified public accountants in Hong Kong. The Institute has more than 40,000 members and more than 18,000 registered students. Members of the Institute are entitled to the description *certified public accountant* and to the designation CPA.

The Hong Kong Institute of CPAs evolved from the Hong Kong Society of Accountants, which was established on 1 January 1973.

The Institute operates under the Professional Accountants Ordinance and works in the public interest. The Institute has wide-ranging responsibilities, including assuring the quality of entry into the profession through its postgraduate qualification programme and promulgating financial reporting, auditing and ethical standards in Hong Kong. The Institute has responsibility for regulating and promoting efficient accounting practices in Hong Kong to safeguard its leadership as an international financial centre.

The Hong Kong Institute of CPAs is a member of the Global Accounting Alliance – an alliance of the world's leading professional accountancy bodies, which was formed in 2005. The GAA promotes quality services, collaborates on important international issues and works with national regulators, governments and stakeholders.

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致：編採主任/新聞/財經版編輯

香港會計師公會對一名執業會計師作出監管行動

(香港，二零一六年八月十九日) — 香港會計師公會就一名執業會計師陳永強(會員編號：A11614)沒有或忽略遵守、維持或以其他方式應用公會頒布的專業準則，對其作出監管行動。

陳先生按照會計師報告規則(第159A章)(「規則」)為一間律師事務所發出了一份會計師報告。規則要求會計師報告必須包括律師事務所持有人的名字，而該人士必須是香港律師會的註冊律師；並要包括不遵守律師帳目規則(第159F章)的詳情。可是，在該會計師報告中，陳先生沒有適當地列出律師事務所的註冊持有人；也沒有披露該律師事務所並未開設獨立的客戶銀行戶口，而觸犯了律師帳目規則。

公會認為陳先生沒有盡力按照規則編制會計師報告，因而違犯了Code of Ethics for Professional Accountants第100.5(c) 條及其於第130條的闡述。

監管行動 (Regulatory action)

基於上文所述及為省卻進一步的程序，公會理事會決定以下列的方案解決這宗投訴：

1. 陳先生承認此個案中的事實及其所違反的專業準則；
2. 陳先生被譴責；及
3. 陳先生受命繳交罰款港幣一萬五千元及費用港幣一萬元。

根據《專業會計師條例》對公會理事會權力的概述，以及作為處理投訴的監管程序之一，如公會經考慮答辯人涉及投訴的性質及嚴重程度、答辯人過往的處分紀錄、各種加重和寬減的情況等等之後，認為個案屬輕微的，便可藉解決方案處理。如個案涉及不誠實行為的投訴，則不可藉解決方案處理。

有關公會投訴處理程序及解決方案的指引，可於公會網頁內Compliance部份查閱，網頁為<http://www.hkicpa.org.hk>。

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關於香港會計師公會

香港會計師公會是香港唯一獲法例授權負責專業會計師註冊兼頒授執業證書的組織，會員人數超過四萬，註冊學生人數逾一萬八千。公會會員可採用「會計師」稱銜（英文為 **certified public accountant**，簡稱 **CPA**）。

公會(**Hong Kong Institute of Certified Public Accountants**)於一九七三年一月一日成立，當時的英文名稱為 **Hong Kong Society of Accountants**。

公會根據《專業會計師條例》履行職責，以公眾利益為依歸。其職能廣泛，包括開辦專業資格課程(**Qualification Programme**)以確保會計師的人職質素，以及頒布香港的財務報告、審計及專業操守準則。此外，公會亦負責在香港監管和推動優良而有效的會計實務，以鞏固香港作為國際金融中心的領導地位。

香港會計師公會是全球會計聯盟(**Global Accounting Alliance, GAA**)的成員之一。全球會計聯盟於二零零五年成立，聯合了全球頂尖的專業會計團體，推動優質服務，並積極與各地監管機構、政府及關連人士就國際重要議題共同合作。

香港會計師公會聯絡資料

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