



Hong Kong Institute of
Certified Public Accountants
香港會計師公會

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

(HONG KONG, 22 July 2020) The Hong Kong Institute of Certified Public Accountants has taken regulatory action against Mr. Kong Kam Yu, certified public accountant (A12551) for his failure or neglect to observe, maintain or otherwise apply professional standards issued by the Institute.

Kong was formerly an executive director, qualified accountant and company secretary of Golden Meditech Holdings Limited (“Company”), a Hong Kong listed company. As a director, Kong was responsible for ensuring the Company’s compliance with the Rules Governing the Listing of Securities (“Listing Rules”) of The Stock Exchange of Hong Kong Limited (“Exchange”).

In 2018, Kong was sanctioned by the Exchange for a breach of the Listing Rules and his director’s undertakings. The breach arose as a result of Kong’s failure to ensure that the Company made timely disclosure and obtained shareholders’ approval of a series of transactions and events which occurred in 2011 and 2014, involving the Company’s interest in a foreign listed company. Kong was reprimanded by the Exchange and ordered to attend 24 hours of training on Listing Rules compliance and director’s duties.

The Institute concluded that the public censure of Kong by the Exchange for the above matter would negatively affect the public’s view of the professional competence of a certified public accountant. Accordingly, Kong was in breach of the fundamental principle of Professional Behaviour in sections 100.5(e) and 150.1 of the Code of Ethics for Professional Accountants.

Regulatory action

Based on the foregoing and in lieu of further proceedings, the Council of the Hong Kong Institute of Certified Public Accountants concluded that the following should resolve the complaint:

1. Kong acknowledges the facts of the case and the areas of non-compliance with professional standards;
2. Kong be reprimanded; and
3. Kong pay an administrative penalty of HK\$50,000 and the Institute’s costs of HK\$15,000.

About Resolution by Agreement

In order to better serve the interests of the public and the profession, the Hong Kong Institute of Certified Public Accountants ("HKICPA") ensures complaints are dealt with in an effective and transparent manner. In accordance with Council powers outlined in the Professional Accountants Ordinance, a Resolution by Agreement ("RBA") may be offered in uncontested cases considered to be moderate after taking into account the nature and gravity of the complaint, past disciplinary records of the respondent and any aggravating or mitigating circumstances. An RBA will not be offered in cases involving complaints of dishonesty, which are handled through a separate disciplinary process.

The RBA includes a mandatory public censure which entails publication of the name of the respondent, facts of the case and areas of non-compliance with professional standards. Information on the Institute's complaint handling process and guidelines for Resolutions by Agreement are available at the Institute website under the "Compliance" section at www.hkicpa.org.hk.

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About HKICPA

The Hong Kong Institute of Certified Public Accountants ("HKICPA") is the statutory body established by the Professional Accountants Ordinance responsible for the professional training, development and regulation of certified public accountants in Hong Kong. The Institute has around 46,000 members and 19,000 registered students.

Our qualification programme assures the quality of entry into the profession, and we promulgate financial reporting, auditing and ethical standards that safeguard Hong Kong's leadership as an international financial centre.

The CPA designation is a top qualification recognised globally. The Institute is a member of and actively contributes to the work of the Global Accounting Alliance and International Federation of Accountants.

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香港會計師公會對一名會計師作出監管行動

(香港，二零二零年七月二十二日) 香港會計師公會就會計師江金裕先生 (會員編號：A12551) 沒有或忽略遵守、維持或以其他方式應用公會頒佈的專業準則，對他作出監管行動。

江先生是香港上市公司金衛醫療集團有限公司 (「該公司」) 的前執行董事、合資格會計師及公司秘書。江先生作為董事有責任確保該公司遵從香港聯合交易所有限公司 (「聯交所」) 的《證券上市規則》 (「上市規則」) 。

於二零一八年，江先生因違反上市規則及其董事承諾而被聯交所懲處。江先生因沒有確保該公司就二零一一年及二零一四年涉及一間海外上市公司權益進行的連串交易及事項，作出適時披露及取得股東批准而違規。聯交所對江先生予以譴責並指令他參加 24 小時有關《上市規則》合規事宜及董事職責的培訓。

公會認為聯交所對江先生就上述事項作出的公開懲處，會令公眾對會計師的專業能力造成負面觀感。因此，江先生違反了 Code of Ethics for Professional Accountants 內第 100.5(e) 及 150.1 條有關「Professional Behaviour」的基本原則。

監管行動

基於上文所述及為省卻進一步程序，香港會計師公會理事會決定以下列的方案解決這宗投訴：

1. 江先生承認此個案中的事實及違反了相關專業準則；
2. 江先生被譴責；及
3. 江先生須繳交行政罰款 50,000 港元及公會費用 15,000 港元。

有關解決方案

為保障公眾及會計界的利益，香港會計師公會以有效及具透明度的方式處理投訴個案。根據《專業會計師條例》概述的公會理事會權力，公會在考慮投訴個案的性質與嚴重性、答辯人的過往處分紀錄，以及加重與寬減等因素後，若認為個案屬中度嚴重，便可在答辯人不抗辯的情況下藉解決方案處理。然而，如個案涉及不誠實行為的投訴，則不可藉解決方案處理，而須另按紀律處分程序處理。

對於所有解決方案，公會均作出強制性的公開譴責及公佈答辯人的姓名、個案涉及的事實和所違反的專業準則。公會投訴處理程序及解決方案的指引，可於公會網頁（www.hkicpa.org.hk）內「Compliance」部份查閱。

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關於香港會計師公會

香港會計師公會是根據《專業會計師條例》成立的法定機構，負責培訓、發展和監管本港的會計專業。公會會員約 46,000 名，學生人數逾 19,000。

公會開辦專業資格課程，確保會計師的入職質素，同時頒佈財務報告、審計及專業操守的準則，以鞏固香港作為國際金融中心的領導地位。

CPA 會計師是一個獲國際認可的頂尖專業資格。公會是全球會計聯盟及國際會計師聯合會的成員之一，積極推動國際專業發展。

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