



Press Releases

Former co-partner of audit firm charged as ICAC probe reveals theft

2022-4-27

A former co-partner of a registered audit firm was yesterday (April 26) charged by the ICAC with stealing audit service payments totalling \$100,000 from the company.

The ICAC investigation arose from a corruption complaint. Upon completion of the investigation, the ICAC sought legal advice from the Department of Justice, which advised charging the above co-partner.

Chung Chi-hang, 40, former director-cum-shareholder of Larry Brendon C.P.A. Limited (Larry Brendon C.P.A.), faces two counts of theft, contrary to Section 9 of the Theft Ordinance. He was released on ICAC bail, pending his appearance in the West Kowloon Magistrates' Courts tomorrow (April 28) for plea.

At the material time, the defendant and a co-partner were both directors-cum-shareholders holding equal shares of Larry Brendon C.P.A. – an audit firm registered with the Hong Kong Institute of Certified Public Accountants. Both co-partners were practicing certified public accountants eligible for preparing and signing audit reports in the name of Larry Brendon C.P.A.

The charges allege that between February 23 and August 31, 2018, the defendant stole two sums totalling \$100,000 belonging to Larry Brendon C.P.A.

It is alleged that the defendant had submitted audit reports in the name of Larry Brendon C.P.A. to a client, and embezzled all the relevant audit service payments.

Larry Brendon C.P.A. has rendered full assistance to the ICAC during its investigation into the case.

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新聞公佈

廉署調查貪污揭偷竊起訴核數師樓前合伙人

2022年4月27日

廉政公署昨日(4月26日)落案起訴一名註冊核數師樓前合伙人，控告他涉嫌從公司偷竊核數服務款項合共10萬元。

廉署早前接獲貪污投訴遂展開調查，完成調查後向律政司徵詢法律意見，並按有關法律意見落案起訴上述合伙人。

鍾智亨，40歲，禮佰敦會計師事務所有限公司(禮佰敦會計師事務所)前董事兼股東，被控兩項盜竊罪名，違反《盜竊罪條例》第9條。他獲廉署准予保釋，以待明日(4月28日)在西九龍裁判法院答辯。

案發時，禮佰敦會計師事務所是一間在香港會計師公會註冊的核數師樓，被告及另一名合伙人為該核數師樓的董事兼股東，二人持有相同股份份額。兩名合伙人同為執業會計師，合資格以禮佰敦會計師事務所的名義製備和簽署核數師報告。

兩項控罪指，被告涉嫌於2018年2月23日至8月31日期間，偷竊屬於禮佰敦會計師事務所兩筆共10萬元的款項。

被告被指以禮佰敦會計師事務所的名義，向一名客戶提交核數報告，並全數挪用相關核數服務款項。

禮佰敦會計師事務所在廉署調查案件期間提供全面協助。

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