



Dear Assignment / News / Business Section Editor

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

(HONG KONG, 20 December 2013) — A Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants ordered on 5 December 2013 that the name of Wong Wing Hong (membership number F04543) be removed from the register of certified public accountants for six months with effect from 16 January 2014. In addition, Wong was ordered to pay costs of the disciplinary proceedings of HK\$20,200.

Wong is a practising member of the Institute. In May 2012, Wong was convicted in the Magistrate's Court of two counts of fraud. He had obtained merchandise and money from a toy shop by deception. Wong notified the Institute of the conviction in accordance with his membership obligations. After considering the information available, the Institute lodged a complaint against him under section 34(1)(a)(ii) of the Professional Accountants Ordinance for his being convicted of an offence involving dishonesty.

Wong admitted the complaint against him. The Disciplinary Committee found the complaint proved. Taking into account Wong's admission and the circumstances of the case, the Disciplinary Committee made the above order against him under section 35(1) of the Professional Accountants Ordinance.

Under the Professional Accountants Ordinance, if Wong is aggrieved by the order, he may give notice of an appeal to the Court of Appeal within 30 days after he is served the order.

The order and findings of the Disciplinary Committee are available at the Institute's website under the "Compliance" section at www.hkicpa.org.hk.

Disciplinary proceedings of the Institute are conducted in accordance with Part V of the ordinance by a five-member Disciplinary Committee. The majority (three members) of each committee, including the chairman, are non-accountants chosen from a panel appointed by the Chief Executive of the HKSAR, and the other two members are CPAs.

Disciplinary hearings are held in public unless the Disciplinary Committee directs otherwise in the interests of justice. A hearing schedule is available at the Institute's website. A CPA who feels aggrieved by an order made by a Disciplinary Committee may appeal to the Court of Appeal, which may confirm, vary or reverse the order.

The Disciplinary Committees have the power to sanction members, member practices and registered students. Sanctions include temporary or permanent removal from membership or cancellation of a practising certificate, a reprimand, a penalty of up to \$500,000, and payment of costs and expenses of the proceedings.

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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 36,000 members and more than 17,000 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紀律懲處

(香港，二零一三年十二月二十日) — 香港會計師公會轄下一紀律委員會於二零一三年十二月五日命令將黃永康先生(會員編號：F04543)的名字由二零一四年一月十六日起從專業會計師註冊紀錄冊中除名，為期六個月。此外，黃先生亦須支付紀律程序的費用二萬二百港元。

黃先生為公會的執業會員。在二零一二年五月，黃先生被裁判法院裁定兩項詐騙罪成立，他曾以欺詐行為向一間玩具店取得貨品和金錢。根據公會會員的呈報責任，黃先生向公會呈報法院對他的定罪。公會經考慮所得資料，根據《專業會計師條例》第34(1)(a)(ii)條就黃先生被裁定犯下涉及不誠實行為的罪行對他作出投訴。

黃先生承認投訴中的指控屬實。紀律委員會裁定投訴成立。經考慮黃先生承認指控及有關情況後，紀律委員會根據《專業會計師條例》第35(1)條向黃先生作出上述的命令。

根據《專業會計師條例》，如黃先生不服紀律委員會對他作出的命令，可於命令文本送達後30天內向上訴法庭提出上訴。

紀律委員會的書面判決可於公會網頁內Compliance部份查閱，網頁為 <http://www.hkicpa.org.hk>。

公會的紀律程序是根據《專業會計師條例》第V部份，由五位成員組成的紀律委員會執行。每個紀律委員會的大多數成員，即包括主席在內的三名成員，是由香港特別行政區行政長官從業外人士組成的紀律小組中選派委任，另外兩名成員由專業會計師出任。

除非負責的紀律委員會因公平理由認為不恰當，否則紀律聆訊一般以公開形式進行。紀律聆訊的時間表可於公會網頁查閱。如當事人不服紀律委員會的裁判，可向上訴法庭提出上訴，上訴法庭可確定、修改或推翻紀律委員會的裁判。

紀律委員會有權向公會會員、執業會計師事務所會員及註冊學生作出處分。紀律處分範圍包括永久或有限期地將違規者從會計師註冊紀錄冊中除名或吊銷其執業證書、對其作出譴責、下令罰款不多於五十萬港元，以及支付紀律程序的費用。

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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，會員人數超過三萬六千，註冊學生人數逾一萬七千。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**)以確保會計師的入職質素，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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IN THE MATTER OF

A Complaint made under section 34(1)(a) and section 34(1A) of the Professional Accountants Ordinance (Cap. 50) (“PAO”) and referred to the Disciplinary Committee under section 33(3) of the PAO

BETWEEN

The Registrar of the Hong Kong
Institute of Certified Public
Accountants

COMPLAINANT

AND

Mr. Wong Wing Hong
(Membership No.: F04543)

RESPONDENT

Members: Mr. LEE, Ka Sze, Carmelo (Chairman)
Miss LAW, Wing Yee, Wendy
Ms. WONG, Tze Ling
Ms. HO, Yuk Wai, Joan
Ms. LAW, Elizabeth

REASONS FOR DECISION

1. This is a complaint made by the Registrar of the Hong Kong Institute of Certified Public Accountants (“the Institute”) as Complainant against the Respondent, who is a certified public accountant. Section 34(1)(a)(ii) of the PAO applied to the Respondent.
2. The particulars of the Complaint as set out in a letter dated 6 December 2012 (“the Complaint”) from the Registrar of the Institute to the Council of the Institute for consideration of the Complaint for referral to the Disciplinary Panels were as follows:-
 - a) **On 18 May 2012, the Respondent was found guilty by the Eastern Magistrate Court two counts of fraud** contrary to section 16A(1)(a) of the Theft Ordinance, Cap 210. **On 8 June 2012, the Respondent was given a probation order for 12 months from 8 June 2012. He had duly behaved during the 12-month period.**

- b) The Respondent's conviction of fraud is a conviction of an offence involving dishonesty for the purpose of section 34(1)(a)(ii) of the Professional Accountants Ordinance.
 - c) On 20 December 2011, at Toys 'R' Us, Cityplaza branch, the Respondent took two pieces of toys from the rack into his own bag and requested for refund at the cashier. The Respondent produced a sales receipt, a Toys 'R' Us Star Card (bearing the number '[xxxx-xxx-xxx-x]') and a credit card (bearing the name "WONG Wing-hong") to a staff at the shop. After checking all these documents, The Toy 'R' Us staff filled up a 'Merchandise Refund Request Form', generated a sales receipt and a credit card receipt to refund a total of HK\$941.8 to the Respondent's HSBC credit card account.
 - d) On 22 December 2011, at Toy 'R' Us, Central branch, the Respondent took two toys from the rack into his bag and requested for goods exchange at the cashier. The Respondent produced the two toys (value totalling HK\$989.9), a sales receipt and a Toys 'R' Us Star Card (bearing the number '[xxxx-xxx-xxx-x]') to exchange for another toy at the shop. After checking the above documents, The Toy 'R' Us staff arranged for refund and filled up one 'Merchandise Refund Request Form'. After deducting the membership discount, the Respondent added HK\$2.1 to take away the toy, which costed HK\$989.9.
3. The Respondent admitted the Complaint against him. He did not dispute the facts as set out in the Complaint. He agreed that the steps set out in paragraphs 17 to 30 of the Disciplinary Committee Proceedings Rules be dispensed with.
 4. By a letter dated 21 August 2013 addressed to the Complainant and the Respondent, the Clerk to the Disciplinary Committee ("DC"), under the direction of the DC, informed the parties that they should make written submissions to the DC as to the sanctions and costs and that the DC would not hold a hearing on sanctions and costs unless otherwise requested by the parties.
 5. In considering the proper order to be made in this case, the DC has had regard to all the aforesaid matters, including the particulars in support of the Complaint, the Respondent's personal circumstances, and the conduct of the Complainant and the Respondent throughout the proceedings. It should be noted that the Respondent had shown great remorse over the two offences and was given a probation order for 12 months instead of an immediate custodial sentence. He committed the offences out of momentary greed. He had also fully compensated Toy 'R' Us for their loss. However, the two offences also involved premeditated moves on the part of the Respondent. **The DC (with one member dissenting) therefore considered that a removal order was inevitable in the circumstances. However, the DC took the view that this was not a most serious dishonesty case.** This is reflected by the Magistrate Court's imposing only a probation order on the Respondent and the fact that the

offences were committed when the Respondent was under great stress. The DC therefore agreed that the Respondent should be given a chance to continue working for the firm of certified public accountants that employs him at present, so that he might still be able to support his family financially.

6. The DC (with one member dissenting) therefore orders that:-
- 1) the name of the Respondent be removed from the register of certified public accountants for six months effective from 42 days from the date hereof under section 35(1)(a) of the PAO;
 - 2) the Respondent do pay the costs and expenses of and incidental to the proceedings of the Complainant in the sum of HK\$20,200 under section 35(1)(iii) of the PAO; and
 - 3) the Council is requested to favorably consider the grant of its approval under Bylaw 28(b) of the Professional Accountants Bylaws so that the Respondent may continue to be employed by the firm of certified public accountants that employs him at present, notwithstanding the removal of the name of the Respondent from the register of CPAs.

Dated the 5th day of December 2013

IN THE MATTER OF

A Complaint made under section 34(1)(a) and section 34(1A) of the Professional Accountants Ordinance (Cap. 50) ("PAO") and referred to the Disciplinary Committee under section 33(3) of the PAO

BETWEEN

The Registrar of the Hong Kong
Institute of Certified Public
Accountants

COMPLAINANT

AND

Mr. Wong Wing Hong
(Membership No.: F04543)

RESPONDENT

Before a Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants ("the Institute").

Members: Mr. LEE, Ka Sze, Carmelo (Chairman)
Miss LAW, Wing Yee, Wendy
Ms. WONG, Tze Ling
Ms. HO, Yuk Wai, Joan
Ms. LAW, Elizabeth

ORDER

Upon reading the complaint against Mr. Wong Wing Hong, being a certified public accountant (practising), as set out in a letter from the Registrar of the Institute ("the Complainant") dated 6 December 2012, the written submissions of the Respondent dated 23 and 27 August 2013, the written submission of the Complainant dated 9 September 2013, and other relevant documents, the Disciplinary Committee is satisfied by the admission of the Respondent and the evidence adduced before it that the following complaint is proved:

Section 34(1)(a)(ii) of the Professional Accountants Ordinance applies to the Respondent in that on 8 June 2012 he was convicted in Hong Kong of an offence involving dishonesty.

IT IS ORDERED that:-

1. the name of the Respondent be removed from the register of certified public accountants for six months effective from 42 days from the date hereof under section 35(1)(a) of the PAO;
2. the Respondent do pay the costs and expenses of and incidental to the proceedings of the Complainant in the sum of HK\$20,200 under section 35(1)(iii) of the PAO; and
3. the Council is requested to favorably consider the grant of its approval under Bylaw 28(b) of the Professional Accountants Bylaws so that the Respondent may continue to be employed by the firm of certified public accountants that employs him at present, notwithstanding the removal of the name of the Respondent from the register of CPAs.

Dated the 5th day of December 2013