



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

(HONG KONG, 2 November 2020) The Hong Kong Institute of Certified Public Accountants has taken regulatory action against Mr. Lui Tin Nang, certified public accountant (practising) (F04276) for his failure or neglect to observe, maintain or otherwise apply professional standards issued by the Institute.

Lui issued an accountant's report for a solicitor's firm under the Accountant's Report Rules (Cap. 159A) ("Rules"). In conducting the reporting engagement, he failed to comply with the Rules and the Institute's Practice Note 840 (Revised) *Reporting on Solicitors' Accounts under the Solicitors' Accounts Rules and the Accountant's Report Rules*. Lui did not adequately inquire into the reasons for certain long outstanding client account balances and unrepresented cheques made out to clients. He also failed to resolve an inconsistency in the results of client account circularization. Lastly, he failed to document a number of procedures he carried out in support of the accountant's statement in the accountant's report.

The Institute concluded that Lui failed or neglected to observe, maintain or otherwise apply the fundamental principle of Professional Competence and Due Care in sections 110.1 A1(c) and R113.1 under Chapter A of the Code of Ethics for Professional Accountants in conducting the engagement.

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. Lui acknowledges the facts of the case and his non-compliance with professional standards;
2. Lui be reprimanded; and
3. Lui pays an administrative penalty of HK\$25,000 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 over 46,000 members and 18,000 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執業會計師作出監管行動

(香港，二零二零年十一月二日) 香港會計師公會就執業會計師呂天能先生(會員編號：F04276)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。

呂先生曾按照香港法例第 159A 章《會計師報告規則》(「該規則」)為一間律師事務所發出一份會計師報告。他在進行該報告項目時，沒有遵從該規則及公會的 Practice Note 第 840 號(修訂本)的「Reporting on Solicitors' Accounts under the Solicitors' Accounts Rules and the Accountant's Report Rules」。呂先生沒有充分查究若干長期結欠的客戶帳戶結餘及客戶未兌現的支票的因由。他亦沒有解決進行客戶確認結餘程序時發現的不一致之處。最後，他沒有就支持會計師報告內的會計師陳述所進行的多項程序編備紀錄。

公會認為呂先生執行上述報告項目時沒有或忽略遵守、維持或以其他方式應用 Code of Ethics for Professional Accountants 內 A 章 第 110.1 A1(c)及 R113.1 條有關「Professional Competence and Due Care」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. 呂先生承認此個案中的事實及違反了專業準則；
2. 呂先生被譴責；及
3. 呂先生須繳交行政罰款 25,000 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。公會會員逾 46,000 名，學生人數逾 18,000。

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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