

## Press Statement

2 August 2024

### Regulatory Collaboration Enhances Effectiveness in Audit Regulation

Recent cross-border regulatory collaboration between the Accounting and Financial Reporting Council (**AFRC**) and the Supervision and Evaluation Bureau of the Ministry of Finance of the People's Republic of China (**MoF**) has led to the detection of contravention of Mainland laws and regulations by a Hong Kong audit firm and follow-up regulatory actions by the MoF.

In an [announcement](#) published today, the MoF has found that between 2022 and 2023, in respect of the annual audits of 5 Mainland enterprises listed in Hong Kong, Elite Partners CPA Limited, a Hong Kong registered PIE auditor, failed to comply with various reporting obligations under the Mainland's "Interim Provisions on Accounting Firms' Provision of Auditing Services for the Overseas Listing of Enterprises in Mainland China" (**Interim Provisions**) which have, since July 2015, governed the provision of audit services in the Mainland by non-Mainland (including Hong Kong) audit firms and their audit quality. Pursuant to the Interim Provisions, the MoF has banned Elite Partners CPA Limited from undertaking audit services for Mainland enterprises listed outside the Mainland for a period of 5 years for the said serious failures.

This announcement follows an earlier decision notice by the MoF imposing sanctions on an individual Mainland certified public accountant for accepting audit work from Elite Partners CPA Limited in respect of the 5 audits on his own account rather than through the public accounting firm to which he belonged, in contravention of Mainland law.

This incident highlights the success of cross-border collaboration between the AFRC and the MoF and further attests to the importance that both parties place on regulatory cooperation to maintain high standards of audit quality, thereby enhancing public confidence in PIE auditors.

The AFRC will adopt a coordinated approach with the MoF in strengthening the supervision and management of cross-border audit services and Hong Kong audit firms' compliance with the relevant regulatory requirements including reporting obligations, cooperation with Mainland audit firms and the safekeeping of audit working papers under the Interim Provisions and other legislation, as announced by the MoF today.

Further to our [press statement](#) issued on 16 July 2024, audit firms in Hong Kong are strongly reminded of their duty to comply with all applicable laws and regulations of any jurisdictions in which they provide audit services, whether in the Mainland or overseas. Under the AFRC registration regime, practitioners are required to have the necessary competence which includes requisite knowledge of, and full compliance with applicable laws and regulations. In considering any application for registration or renewal, the AFRC will have regard to all relevant information including an applicant's compliance record. They are also reminded of the need for timely self-reporting of critical incidents or contravention of laws and regulations to the AFRC and relevant regulatory authorities.

The AFRC will act promptly and effectively to ensure compliance by PIE auditors to uphold the standards of professional conduct and to maintain Hong Kong's reputation as an international financial centre.

End

## About the Accounting and Financial Reporting Council

The Accounting and Financial Reporting Council is an independent body established under the Accounting and Financial Reporting Council Ordinance. As an independent regulator, AFRC spearheads and leads the accounting profession to constantly raise the level of quality of professional accountants, and thus protects the public interest and promotes the healthy development of the accounting profession.

For more information about the statutory functions of the AFRC, please visit [www.afrc.org.hk](http://www.afrc.org.hk).

For media enquiries:

**Jill Tan**

Director, Corporate and Public Affairs

Tel: +852 2236 6025

Email: [jilltan@afrc.org.hk](mailto:jilltan@afrc.org.hk)

**Chelsy Chan**

Senior Officer, Corporate and Public Affairs

Tel: +852 2236 6066

Email: [chelsychan@afrc.org.hk](mailto:chelsychan@afrc.org.hk)



当前位置：首页&gt;工作通知及公告

## 中华人民共和国财政部会计信息质量检查公告（第四十六号）

为进一步规范注册会计师和会计师事务所跨境审计执业行为，在香港会计及财务汇报局协同配合下，财政部对跨境审计监管工作中发现的内地注册会计师张云鹤私自承办跨境审计业务、私存私带审计工作底稿等违法违规问题开展专项检查，并依法依规对相关注册会计师及境外会计师事务所实施追责。现将有关事项公告如下：

### 一、关于张云鹤私自承办跨境审计业务违法违规情况

经查，2022年，张云鹤作为注册会计师并担任天健会计师事务所（特殊普通合伙，以下简称天健）广东分所副总经理、合伙人期间，与开元信德会计师事务所有限公司（Elite Partners CPA Limited，一家注册于香港的会计师事务所，以下简称香港开元信德）私自签署合作协议，在天健立项审批系统中未上报真实的业务信息，实际承办了5家内地在港上市企业2021年度财务报表审计工作。2022年7月至2023年3月，张云鹤通过个人银行账户收取香港开元信德就上述审计项目支付的相关费用，涉及金额7629813元。张云鹤还存在私存私带审计工作底稿等违法违规问题。

上述行为违反了《中华人民共和国注册会计师法》第十六条、第二十二条及《会计师事务所执业许可和监督管理办法》（财政部令97号）第六十一条等规定。依据《会计师事务所执业许可和监督管理办法》（财政部令97号）第七十一条的规定，财政部决定给予张云鹤警告并处罚款3万元的行政处罚。中国注册会计师协会对张云鹤作出公开谴责的行业惩戒，并收回其2023年11月获得的“注册会计师诚信执业30年”荣誉证书。

### 二、关于香港开元信德未按规定报备报告跨境审计业务情况

2022年至2023年，香港开元信德承接的5家内地在港上市企业年报审计业务，不属于境外会计师事务所入境临时执行审计业务的行政许可范畴。香港开元信德应当按照《会计师事务所从事中国内地企业境外上市审计业务暂行规定》（财会〔2015〕9号）有关规定，与内地会计师事务所开展业务合作，在入境执行审计业务前至少提前7日向内地企业所在地省级财政部门报备，在业务报告日后60日内向内地企业所在地省级财政部门书面报告与内地会计师事务所开展业务合作情况，并抄送财政部。经查，香港开元信德未按规定向相关省级财政部门进行业务报备、报告，涉及面广，情节严重。

依据《会计师事务所从事中国内地企业境外上市审计业务暂行规定》（财会〔2015〕9号）第八条、第九条的规定，财政部决定予以公告，香港开元信德自公告日起5年内不得从事内地企业境外上市审计业务。

下一步，财政部将进一步加强跨境审计业务监督管理，重点关注境外会计师事务所涉及的执业许可、业务报备、定期报告、与内地会计师事务所开展业务合作以及审计工作底稿保存等情况。按照财政部与有关国家或地区监管机构签署的跨境审计监管合作协议及机制安排，持续强化跨境审计监管协作，共同规范注册会计师和会计师事务所跨境审计执业行为，不断提升审计质量。

特此公告。

财 政 部

2024年7月12日

发布日期：2024年08月02日




【大中小】 【打印此页】 【关闭窗口】

[网站地图](#) | [联系我们](#)



主办单位：中华人民共和国财政部

网站标识码：bm14000001 京ICP备05002860号  京公网安备11010202000006号

技术支持：财政部信息中心

中华人民共和国财政部 版权所有，如需转载，请注明来源