

IN THE MATTER OF

A Complaint made under Section 34(1)(a) of the Professional Accountants Ordinance (Cap.50) (“the 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

Chan Wing Kui
Membership No. A26647

RESPONDENT

Before a Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants (“the Institute”)

Members:

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, a certified public accountant. Section 34(1)(a)(ii) of the PAO applied to the Respondent.
2. In the Complaint set out in a letter dated 1st April 2011 (“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, it is noted that the Respondent was

on 16th August 2007 found guilty of his costs of conspiracy to defraud (HCCL 10 of 2006). He was sentenced to eight years and six months imprisonment, which was reduced on appeal to six years and three months.

3. The Respondent admitted the Complaint against him. He did not dispute the facts as set out in the Complaint. The parties 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 30th August 2011 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. The DC has noted the fact that the Court of Appeal accepted that the Respondent’s level of criminality was lower than his co-accused.
6. Nevertheless, the offences involve conspiracy to defraud which is plainly a conviction for dishonesty in the discharge of the Respondent’s professional duties.
7. The DC therefore orders that:-
 - (1) the name of the Respondent be removed from the register of certified public accountants temporarily for five years on the 50th day from the date of this order under Section 35(1)(a) of the PAO;

- (2) the Respondent pay a penalty of HK\$100,000 under Section 35(1)(c) of the PAO;
- (3) the Respondent do pay the costs and expenses of and incidental to the proceedings of the Complainant in the sum of HK\$30,000 under Section 35(1)(iii) of the PAO.

Dated the 11th day of April 2012

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Membership No. A26647

RESPONDENT

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

Members:

ORDER

Upon reading the complaint against MR. CHAN WING KUI, a certified public accountant, as set out in a letter from the Registrar of the Hong Kong Institute of Certified Public Accountants ("the Complainant") dated 1st April 2011, the written submission of the Complainant and Respondent dated 20th September 2011 and 8th September 2011 respectively, and the relevant documents annexed thereto, the Disciplinary Committee is satisfied by the admission of the Respondent and 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 he was convicted in the High Court in Hong Kong of criminal offences involving dishonesty.

IT IS ORDERED that:-

1. the name of the Respondent be removed from the register of certified public accountants temporarily for five years on the 50th day from the date of this order under Section 35(1)(a) of the PAO;
2. the Respondent pay a penalty of HK\$100,000 under Section 35(1)(c) of the PAO;
3. the Respondent do pay the costs and expenses of and incidental to the proceedings of the Complainant in the sum of HK\$30,000 under Section 35(1)(iii) of the PAO.

Dated the 11th day of April 2012