



Dear Assignment / News / Business Section Editor

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

(HONG KONG, 26 August 2014) — A Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants reprimanded Chui Yiu Chung (membership number A31031) on 15 August 2014 for his failure or neglect to observe, maintain or otherwise apply a professional standard issued by the Institute, and ordered him to pay a penalty of HK\$20,000 to the Institute. In addition, Chui was ordered to pay costs of the disciplinary proceedings of HK\$14,681.

Chui had pleaded guilty to two charges and was sentenced to 80 hours of community service for his conviction of the offences of loitering and theft, contrary to section 160(3) of the Crimes Ordinance, Cap.200 and section 9 of the Theft Ordinance, Cap.210 respectively. Chui notified the Institute of the conviction in accordance with his membership obligations. After considering the information available, the Institute lodged a complaint against Chui under section 34(1)(a)(vi) of the Professional Accountants Ordinance.

Chui admitted the complaint against him. The Disciplinary Committee found that Chui failed or neglected to observe, maintain or otherwise apply paragraphs 100.5(e) and 150.1 "*Professional Behavior*" of the Code of Ethics for Professional Accountants for his failure to comply with relevant laws and regulations and avoid any action that discredits the profession when he took and duplicated the apartment keys of a female colleague and attempted to gain entry into that female colleague's flat.

Having taken into account the circumstances of the case, the Disciplinary Committee made the above order against Chui under section 35(1) of the ordinance.

Under the ordinance, if Chui 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.

– End –

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 37,000 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.

Hong Kong Institute of CPAs’ contact information:

Stella To
Deputy Director, Communications
Phone: 2287 7209
Mobile: 9027 7323
Email: stella@hki CPA.org.hk



致：編採主任／新聞／財經版編輯

香港會計師公會對一名會計師作出紀律處分

(香港，二零一四年八月二十六日) — 香港會計師公會轄下紀律委員會於二零一四年八月十五日就崔耀中先生(會員編號：A31031)沒有或忽略遵守、維持或以其他方式應用公會頒布的專業準則，對崔先生作出譴責，並命令他須繳付罰款二萬港元予公會。此外，崔先生須支付紀律程序的費用共一萬四千六百八十一港元。

崔先生因遊蕩及盜竊而分別違反了香港法例第200章《刑事罪行條例》第160(3)條及香港法例第210章《盜竊罪條例》第9條。崔先生承認該兩項控罪並被判80小時社會服務。崔先生按照公會會員申報責任，向公會申報他的定罪。公會經考慮所得資料，根據《專業會計師條例》第34(1)(a)(vi)條對崔先生作出投訴。

崔先生承認投訴中的指控屬實。紀律委員會裁定崔先生沒有或忽略遵守、維持或以其他方式應用公會的專業準則 - Code of Ethics for Professional Accountants中的第100.5(e)及第150.1條的"Professional Behavior"，因為崔先生拿取一位女同事的寓所鑰匙加以複製，並企圖進入她的住所，他沒有遵守有關的法律及法規，亦沒有防止自己的行動會損及會計師專業的聲譽。

經考慮有關情況後，紀律委員會根據《專業會計師條例》第35(1)條向崔先生作出上述的命令。

根據《專業會計師條例》，如崔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。

— 完 —

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，會員人數超過三萬七千，註冊學生人數超過一萬七千。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

杜幼儀

副傳訊總監

直線電話：2287 7209

手提電話：9027 7323

電子郵箱：stella@hkickpa.org.hk

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

Mr. CHUI Yiu Chung
Membership No. A31031

RESPONDENT

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

Members: Ms. Chan Ka Wai Betty (Chairman)
Mr. Wong Sai Hung Oscar
Ms. Wong Hung Hung Maura
Mr. Chan Wai Tong Christopher
Mr. Kam Pok Man

REASONS FOR DECISION

1. This is a complaint made by the Registrar of the Hong Kong Institute of Certified Public Accountants (“the Institute”) against Mr. Chui Yiu Chung as the Respondent, a certified public accountant. Section 34(1)(a)(vi) of the PAO applied to the Respondent.
2. The particulars of the Complaint as set out in a letter dated 29 November 2013 (“the Complaint”) from the Registrar to the Council of the Institute for consideration of referring the Complaint to the Disciplinary Panels, are as follows:-

- (1) On 5 August 2013, the Institute received a letter dated 28 July 2013 from the Respondent reporting his conviction of the offences of loitering and theft, contrary to section 160(3) of the Crimes Ordinance, Cap.200 and section 9 of the Theft Ordinance, Cap.210 respectively, in the case of KCCC 3962/2012.
- (2) The Respondent had pleaded guilty to the charges and was sentenced to 80 hours of community service on 25 January 2013.
- (3) The Respondent was at all material times a certified public accountant. At the time of the offence, Chui was an audit manager of KPMG. Since October 2012, the Respondent was employed as an audit manager at Cathy Lai, John Tsang & Co.

The Relevant Professional Standards

- (4) The Code of Ethics for Professional Accountants ("Code") states,

"100.5 A professional accountant shall comply with the following fundamental principles:

(e) Professional Behavior- to comply with relevant laws and regulations and avoid any action that discredits the profession."

150.1 The principle of professional behaviour imposes an obligation on all professional accountants to comply with relevant laws and regulations and avoid any action that the professional accountant knows or should know may discredit the profession. This includes actions that a reasonable and informed third party, weighing all the specific facts and circumstances available to the professional accountant at that time, would be likely to conclude adversely affects the good reputation of the profession."

The Complaints

- (5) First Complaint

Section 34(1)(a)(x) of the PAO applies to the Respondent in that he was guilty of dishonourable conduct due to his conviction of the two criminal offences of loitering and theft, contrary to section 160(3) of the Crimes Ordinance, Cap.200 and section 9 of the Theft Ordinance, Cap.210 respectively.

- (6) Second Complaint (in the alternative to the First Complaint)

Section 34(1)(a)(vi) of the PAO applies to the Respondent in that he failed or neglected to observe, maintain or otherwise apply a professional standard namely paragraphs 100.5 and 150.1 of the Code for his failure to comply with relevant laws and regulations and avoid any action that discredits the profession when he took and duplicated the apartment keys of a female

colleague and his subsequent unsuccessful attempt to gain entry into that female colleague's flat without her knowledge or permission.

Facts and Circumstances in support of the Complaint

- (7) In the criminal proceedings, the Respondent did not dispute the following facts :
 - (a) At the material time, the Respondent was living in a flat on the 7th floor at Bijou Apartments, 157 Prince Edward Road West, Mong Kok, Kowloon.
 - (b) the Respondent knew that a female colleague from KPMG resided in the same apartment building at a flat on an upper floor.
 - (c) Without her knowledge, the Respondent stole a set of keys which belonged to the female colleague from her office workstation at KPMG on a day unknown in September 2012 during lunch break.
 - (d) the Respondent then duplicated the keys with the intention of using the duplicate keys to gain entry into the female colleague's apartment without her permission.
 - (e) After learning from the female colleague's Facebook account that she would be away on vacation, the Respondent unsuccessfully attempted to gain entry into her apartment during the early hours of 28 September 2012.
 - (f) Unbeknownst to the Respondent, the colleague's mother was inside the apartment and was woken up by the Respondent's attempted entry.
 - (g) Fearful for her safety, the colleague's mother immediately reported the matter to the security guard. A review of the video clips taken from the building's CCTV revealed the Respondent's attempted entry and the matter was reported to the Police.
 - (8) In the circumstances, the Respondent's conviction brought discredit upon himself and also damaged the reputation of the Institute and accountancy profession. Therefore, section 34(1)(a)(x) and /or section 34(1)(a)(vi) of the PAO applies to The Respondent.
3. The Respondent admitted the Second Complaint against him when the Institute contacted him by telephone on 24 April 2014. 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. On 8 April 2014, 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. The Respondent showed his remorse by reporting his conviction to the Institute and by admitting to the Second Complaint before the DC.
6. 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.
7. The DC orders that:-
 - 1) the Respondent be reprimanded under Section 35(1)(b) of the PAO;
 - 2) the Respondent pay a penalty of HK\$20,000 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\$14,681 under Section 35(1)(iii) of the PAO.

Dated the 15th day of August 2014

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

Mr. CHUI Yiu Chung
Membership No. A31031

RESPONDENT

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

Members: Ms. Chan Ka Wai Betty (Chairman)
Mr. Wong Sai Hung Oscar
Ms. Wong Hung Hung Maura
Mr. Chan Wai Tong Christopher
Mr. Kam Pok Man

ORDER

Upon reading the complaint against MR. CHUI YIU CHUNG, 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 29 November 2013, the written submissions of the Complainant dated 25 April 2014 and the relevant documents, the Disciplinary Committee is satisfied by the documentary evidence adduced before it that the following Complaint is proved:

Section 34(1)(a)(vi) of the PAO applies to the Respondent in that he failed or neglected to observe, maintain or otherwise apply a professional standard namely paragraphs 100.5 and 150.1 of the Code for his failure to comply with relevant laws and regulations and avoid any action that discredits the profession when he took and duplicated the apartment keys of a female colleague and his subsequent unsuccessful attempt to gain entry into that female colleague's flat without her knowledge or permission.

The Disciplinary Committee ORDERS that:-

1. the Respondent be reprimanded under Section 35(1)(b) of the PAO;
2. the Respondent pay a penalty of HK\$20,000 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\$14,681 under Section 35(1)(iii) of the PAO.

Dated the 15th day of August 2014