



Hong Kong Institute of
Certified Public Accountants
香港會計師公會

Dear Assignment / News / Business Section Editor

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

(HONG KONG, 5 September 2014) — A Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants ordered on 26 August 2014 that the name of Cheng Man Kit (membership number A36502) be removed from the register of certified public accountants for 6 months with effect from 6 October 2014. In addition, Cheng was ordered to pay costs of the disciplinary proceedings of HK\$14,965.

In November 2013, Cheng was convicted in the Magistrate's Court of one charge of an attempted indecent assault and one charge of indecent assault. Cheng was fined HK\$1,000 and sentenced to 14 days imprisonment. After considering the information available, the Institute lodged a complaint against Cheng under section 34(1)(a)(x) of the Professional Accountants Ordinance.

Cheng admitted the complaint against him. The Disciplinary Committee found that Cheng was guilty of dishonourable conduct.

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

Under the ordinance, if Cheng 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 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.

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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會計師作出紀律處分

(香港，二零一四年九月五日) — 香港會計師公會轄下一紀律委員會於二零一四年八月二十六日命令將鄭文傑先生(會員編號：A36502)的名字由二零一四年十月六日起從專業會計師註冊紀錄冊中除名，為期六個月。此外，鄭先生須支付紀律程序的費用一萬四千九百六十五港元。

鄭先生於2013年11月被裁判法院裁定一項企圖猥褻侵犯及一項猥褻侵犯的罪名成立，被判罰款一千港元及監禁14天。公會經考慮所得資料，根據《專業會計師條例》第34(1)(a)(x)條對鄭先生作出投訴。

鄭先生承認投訴中的指控屬實。紀律委員會裁定鄭先生犯下不名譽的行為。

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)條向鄭先生作出上述的命令。

根據《專業會計師條例》，如鄭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，會員人數超過三萬七千，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 34(1A) 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. CHENG Man Kit
Membership No. A36502

RESPONDENT

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

Members: Ms. Nancy Chan (Chairman)
Mr. Ching Tang Foon Stephen
Mr. Ho Man Tat
Mr. Chow Tak Sing Peter
Mr. Tam Tak Wah

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. Cheng Man Kit as the Respondent, a certified public accountant. Section 34(1)(a)(x) of the PAO applied to the Respondent.
2. The particulars of the Complaint as set out in a letter dated 31 March 2014 (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 26th November 2013, two criminal charges were laid against the Respondent for:
 - a. An attempted indecent assault, committed on 26 August 2013 contrary to section 122(1) and section 159G of the Crimes Ordinance, Cap 200 (the "**Ordinance**"); and
 - b. Indecent assault committed on 29 October 2012 contrary to section 122(1) of the Ordinance.
- (2) The matter was heard before the Kwun Tung Magistracy and on his plea of guilty, the Respondent was convicted of both charges and received a fine of HK\$1,000 and 14 days imprisonment.
- (3) The Institute was alerted of the matter following a press report of the Respondent's conviction.

THE COMPLAINT

- (4) The Respondent was guilty of dishonourable conduct under section 34(1)(a)(x) of the PAO in that on the 26 August 2013 he did attempt to indecently assault a female and on 29 October 2012 he did indecently assault another female.

FACTS AND CIRCUMSTANCES OF THE COMPLAINT

- (5) Details of the incidents are as set out in the Brief Facts agreed by the Respondent at his criminal trial and not disputed by him and the relevant facts can be summarised as follows:
 - a. Both incidents took place on different dates;
 - b. Both incidents took place at different locations and were not committed where the Respondent resided;
 - c. The victims were unknown and had no relationship to the Respondent;
 - d. The victims were both school girls: the victim of the attempted indecent assault charge was a Form 6 student and the victim of the indecent assault was a Form 1 student; and
 - e. In respect of the indecent assault charge, the Respondent had placed his hands on the girl's private part and the whole incident lasted for approximately three seconds.
- (6) On 22 January 2014, the Institute wrote to the Respondent seeking his representations of the alleged incidents.

- (7) On 5 and 25 February 2014, the Respondent responded to the Institute's enquiry letter and admitted his guilt. The Respondent explained that he had committed the offences as a result of work related stress and that, on medical advice, he had resigned from his job as auditor.
 - (8) Notwithstanding his explanation, the Respondent's actions and his subsequent conviction brought discredit to himself, the Institute and accountancy profession. In the circumstances, s.34 (1)(a)(x) of the PAO applies.
3. The Respondent admitted the Complaint against him. He did not dispute the facts as set out in the Complaint. On 21 May 2014, the parties agreed that the steps set out in paragraphs 17 to 30 of the Disciplinary Committee Proceedings Rules be dispensed with.
 4. On 12 June 2014, the Disciplinary Committee informed the parties that they should make written submissions to the Disciplinary Committee as to the sanctions and costs.
 5. In considering the proper order to be made in this case, the Disciplinary Committee has had regard to all the aforesaid matters, including the particulars in support of the Complaint, the Respondents' personal circumstances, and the conduct of the parties throughout the proceedings.
 6. The Disciplinary Committee orders that:-
 - (1) the name of the Respondent be removed from the register of certified public accountants for 6 months on the 40th day from the date of this order 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\$14,965 under Section 35(1)(iii) of the PAO.

Dated the 26th day of August 2014

IN THE MATTER OF

A Complaint made under Section 34(1)(a) and 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. CHENG Man Kit
Membership No. A36502

RESPONDENT

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

Members: Ms. Nancy Chan (Chairman)
Mr. Ching Tang Foon Stephen
Mr. Ho Man Tat
Mr. Chow Tak Sing Peter
Mr. Tam Tak Wah

ORDER

Upon reading the complaint against MR. CHENG MAN KIT, 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 31 March 2014, the written submissions of the Complainant and Respondent dated 20 June and 30 June 2014 respectively, and the relevant documents, the Disciplinary Committee is satisfied by the documentary evidence adduced before it that the following Complaint is proved:

The Respondent was guilty of dishonourable conduct under section 34(1)(a)(x) of the PAO in that on 26 August 2013, he did attempt to indecently assault a female and on 29 October 2012, he did indecently assault another female.

The Disciplinary Committee ORDERS that:-

1. the name of the Respondent be removed from the register of certified public accountants for 6 months on the 40th day from the date of this order 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\$14,965 under Section 35(1)(iii) of the PAO.

Dated the 26th day of August 2014