



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 regulatory action against a certified public accountant (practising)**

(HONG KONG, 26 June 2017) — The Hong Kong Institute of Certified Public Accountants has undertaken regulatory action against Lui Chi Kit, certified public accountant (practising) (membership number A27380) for an act rendering him guilty of professional misconduct.

Lui was a practising director of a corporate practice. Without obtaining Council's approval in writing, Lui allowed the practice to employ a former member of the Institute whose name had been removed from the register of CPAs pursuant to an order of a Disciplinary Committee and had not been restored thereto. In light of this, the Institute concluded that Lui was guilty of professional misconduct under section 28 of the Professional Accountants By-laws.

### **Regulatory action**

Based on the foregoing and in lieu of further proceedings, the Council concluded that the following should resolve the complaint:

1. Lui acknowledges the facts of the case and his non-compliance with the relevant professional standards;
2. Lui be reprimanded; and
3. Lui pay costs of HK\$10,000.

In accordance with Council powers outlined in the Professional Accountants Ordinance and as a part of the regulatory process to handle complaints, a Resolution by Agreement (RBA) may be offered to respondents in cases considered to be moderate after taking into account factors including, but not limited to, the nature and seriousness of a complaint, past disciplinary records of the respondents and any aggravating or mitigating circumstances. An RBA will not be offered in cases involving complaints of dishonesty.

Information on the Institute's complaint handling process and guidelines for Resolution are available at the Institute website under the "Compliance" section at [www.hkicpa.org.hk](http://www.hkicpa.org.hk).

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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 40,000 members and 20,000 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執業會計師作出監管行動

(香港，二零一七年六月二十六日) — 香港會計師公會就一名執業會計師呂志傑先生(會員編號：A27380)因一項行徑而犯下專業失當行為，對他作出監管行動。

呂先生是一間執業法團的執業董事。他在沒有得到公會理事會的書面批准下，容許執業法團聘用一名公會的前會員，該名前會員已根據一個紀律委員會的命令在專業會計師名冊中被除名，且沒有被重新列入名冊內。因此，公會認為呂先生犯下《專業會計師附例》第 28 條所訂明的專業失當行為。

### 監管行動 (Regulatory action)

基於上文所述及為省卻進一步的程序，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其違反了有關的專業準則；
2. 呂先生被譴責；及
3. 呂先生須繳交費用港幣一萬元。

根據《專業會計師條例》所列公會理事會的權力，以及作為處理投訴的監管程序之一，如公會經考慮投訴的性質及嚴重程度、答辯人過往的處分紀錄、各種加重和寬減的情況等等之後，認為個案屬輕微的，便可藉解決方案處理。如個案涉及不誠實行為的投訴，則不可藉解決方案處理。

有關公會投訴處理程序及解決方案的指引，可於公會網頁內 **Compliance** 部份查閱，網址為 [www.hkicpa.org.hk](http://www.hkicpa.org.hk)。

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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，會員人數超過四萬，註冊學生人數逾二萬。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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