



Dear Assignment / News / Business Section Editor

## **Hong Kong Institute of Certified Public Accountants takes disciplinary action against a certified public accountant (practising)**

(HONG KONG, 14 August 2017) — A Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants reprimanded Cheung Chun Bong (membership number A35716) on 4 July 2017 for his having been convicted of an offence involving dishonesty. The Committee further ordered Cheung to pay a penalty of HK\$5,000 and costs of the disciplinary proceedings of HK\$21,497.40.

Cheung was convicted in May 2016 at the Magistrates' Court of the offence of theft for having stolen another person's mobile phone at a restaurant. He notified the Institute of the conviction in accordance with his membership obligations. After considering the information available, the Institute lodged a complaint under section 34(1)(a)(ii) of the Professional Accountants Ordinance (Cap 50).

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

Under the ordinance, if the respondents are aggrieved by the order, they 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 <http://www.hkicpa.org.hk>.

Disciplinary proceedings of the Institute are conducted in accordance with Part V of the Professional Accountants Ordinance by a five-member Disciplinary Committee. Three members of each committee, including a chairman, are non-accountants chosen from a panel appointed by the Chief Executive of the HKSAR, and the other remaining two members are CPAs.

Disciplinary hearings are held in public unless the Disciplinary Committee directs otherwise in the interest 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.

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 practicing certificate with (where appropriate) an order that a practice certificate shall not be issued either permanently or temporarily, 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 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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Hong Kong Institute of  
Certified Public Accountants  
香港會計師公會

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紀律處分

(香港，二零一七年八月十四日) — 香港會計師公會轄下一紀律委員會，於二零一七年七月四日對張振邦先生(會員編號：A35716)作出譴責，因他早前被裁定犯下涉及不誠實行為的罪行。委員會並命令他須繳付罰款港幣五千元及支付紀律程序的費用港幣二萬一千四百九十七元四角。

張先生早前因為在一間餐廳偷取別人的手提電話，而在二零一六年五月於裁判法院被判犯下盜竊罪。他按照公會會員的申報責任，向公會申報他的定罪。公會經考慮所得的資料，根據《專業會計師條例》(第 50 章) 第 34(1)(a)(ii)條作出投訴。

張先生承認投訴中的指控屬實。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)條向張先生作出上述的裁決。

根據《專業會計師條例》，如答辯人不服紀律委員會對他作出的裁決，可於裁決文本送達後 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"部分查閱，網址為 <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，是選自從業外人士組成的紀律小組，該紀律小組的成員是由香港特別行政區行政長官委任；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名冊中除名或吊銷其執業證書及(如適當)命令永久或有限期地不向其發出執業證書、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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2. the Respondent do pay a penalty of HK\$5,000 under section 35(1)(c) of the PAO; and
3. the Respondent do pay the costs and expenses of and incidental to the proceedings of the Institute in the sum of HK\$21,497.40 under section 35(1)(iii) of the PAO.

Dated the 4th day of July 2017

IN THE MATTER OF

A Compliant made under section 34(1A) of the Professional Accountants Ordinance (Cap.50)

BETWEEN

The Registrar of the Hong Kong Institute  
of Certified Public Accountants

COMPLAINANT

AND

Cheung Chun Bong (A35716)

RESPONDENT

Members: Ms. HUI Ming Ming, Cindi (Chairman)  
Mr. CHIN, Vincent  
Mr. HO Man Tat, Edward  
Mr. LO, Kai Ming, Charles  
Mr. PHENIX, Paul Anthony

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**REASONS FOR DECISION**

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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, who is a certified public accountant (practising). Section 34(1)(a)(ii) of the Professional Accountants Ordinance ("PAO") applied to the Respondent.
2. The particulars of the complaint as set out in a letter dated 3 November 2016 ("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 were as follows:-
  - (a) In May 2016, the Respondent reported to the Institute that he had been convicted of the offence of theft in Hong Kong.
  - (b) The conviction relates to the Respondent stealing a Samsung mobile phone in the McDonald's restaurant located at Shop 265, Cityplaza Phase 2, 18 Taikoo Shing Road, Quarry Bay, Hong Kong on 5 December 2014. He was charged with one count of theft and was ordered to pay a restitution of HK\$4,000 and a penalty of HK\$5,000 under section 9 of the Theft Ordinance (Cap.210).

- (c) The Respondent pleaded guilty and was convicted at proceeding ESCC 725/2016 at the Eastern Magistracy on 19 May 2016 after trial.
  - (d) The underlying facts of the Respondent's conviction are as follows.
  - (e) On 5 December 2014, the victim ordered food at a cashier counter at the McDonald's restaurant at Cityplaza, Taikoo Shing. The victim placed her mobile near the counter. She then left and did not take the mobile phone with her.
  - (f) Later, she returned to the restaurant and could not find her mobile phone.
  - (g) The CCTV at the restaurant recorded that a male had taken the mobile phone after he had ordered food at the counter.
  - (h) Through locating the personalized Octopus card used to pay for the food by the male at the counter, the Respondent was identified.
  - (i) The above conviction also constitutes dishonourable conduct as it would bring or likely to bring discredit upon the Respondent and/or the accountancy profession.
3. The Respondent admitted the Complaint against him. He did not dispute the facts as set out in the Complaint. He agreed that the steps set out in paragraph 17 to 30 of the Disciplinary Committee Proceedings Rules be dispensed with.
  4. By a letter dated 13 March 2017 addressed to the Complainant and the Respondent, the Clerk to the Disciplinary Committee, under the direction of the Committee, informed the parties that they should make written submissions to the Committee as to the sanctions and costs.
  5. In considering the proper order to be made in this case, the Committee has had regard to all the aforesaid matters, including the particulars in support of the Complaint, and the Respondent's written submissions to the Committee.
  6. In the present case, the Respondent took the mobile phone which did not belong to him at the restaurant. He expressed his deep regret for the mistake and would accept the decisions of the Committee. He was fined HK\$5,000 and was left with a criminal record. Compared to the precedent case identified by the Complainant (D-15-1009H), the present case is of similar gravity. The Committee considers that a reprimand and a financial penalty be adequate the circumstances. As regards the costs, the Committee considers that the Respondent should pay the costs, the Committee considers that the Respondent should pay the costs and expenses of and incidental to the proceedings of the Institute.

7. The Disciplinary Committee orders that:-

- 1) the Respondent be reprimanded under section 35(1)(b) of the PAO;
- 2) the Respondent do pay a penalty of HK\$5,000 under section 35(1)(c) of the PAO; and
- 3) the Respondent do pay the costs and expenses of an incidental to the proceedings of the Institute in the sum of HK\$21,497.40 under section 35(1)(iii) of the PAO.

Dated the 4th day of July 2017