



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 one certified public accountant

(HONG KONG, 31 August 2017) — The Hong Kong Institute of Certified Public Accountants has undertaken regulatory action against Li Chun On, certified public accountant (membership number A20197), for his failure or neglect to observe, maintain or otherwise apply professional standards issued by the Institute.

Li was formerly the company secretary and an executive director of a Hong Kong listed company. On 13 July 2016, Li was found by the Listing Committee of the Stock Exchange of Hong Kong Limited to have breached Rule 3.08(f) of the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited ("Listing Rules") and the Director's Undertakings. The listed company in question had failed to make an announcement, issue a circular and seek shareholders' approval when entering into a major transaction as required under the Listing Rules.

Li admitted the non-compliance and accepted the sanctions and directions imposed by the Listing Committee, which included public censure and attendance of 24 hours of relevant training.

The Institute concluded that Li was in breach of the fundamental principle of *Professional Behavior* under sections 100.5(e) and 150.1 of the Code of Ethics for Professional Accountants.

### Regulatory action

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

1. Li acknowledge the facts of the case and his non-compliance with the relevant professional standards;
2. Li be reprimanded; and
3. Li pay an administrative penalty of HK\$35,000 and 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 41,000 members and 18,000 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:**

Margaret Lam  
Head of Member and Public Relations  
Phone: 2287-7053  
Email: [margaret@hki CPA.org.hk](mailto:margaret@hki CPA.org.hk)



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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監管行動

(香港，二零一七年八月三十一日) — 香港會計師公會就會計師李俊安(會員編號：A20197)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，對他作出監管行動。

李先生是一間香港上市公司的前公司秘書及執行董事。在 2016 年 7 月 13 日香港聯合交易所有限公司的上市委員會查明李先生違反了香港聯合交易所有限公司證券上市規則(「上市規則」)第 3.08(f)條及董事承諾。涉及的上市公司沒有根據上市規則在一項重要交易期間發出公告、通知及尋求股東的批准。

李先生承認違反了聯交所相關規則並接受上市委員會的制裁及指令，包括接受公開譴責和出席 24 小時的相關培訓。

公會認為李先生違反了 *Code of Ethics for Professional Accountants* 內第 100.5(e) 及 150.1 條有關 *Professional Behavior* 的基本原則。

### 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. 李先生承認此個案中的事實及違反了相關專業準則；
2. 李先生被譴責；
3. 李先生須繳交行政罰款港幣三萬五千元及費用港幣一萬元。

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的一部分，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 41,000，註冊學生人數逾 18,000。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

林韋曼儀

會員及公共關係部主管

直線電話：2287-7053

電子郵箱：[margaret@hki CPA.org.hk](mailto:margaret@hki CPA.org.hk)