



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

(HONG KONG, 22 October 2020) A Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants reprimanded Ms. Wong Man Ki, certified public accountant (practising) (A28471) on 16 September 2020 for her failure or neglect to comply with a direction issued by the Practice Review Committee (“PRC”). The Disciplinary Committee also ordered that Wong’s practising certificate be cancelled and her name be removed from the register of CPAs for three years, with effect from 28 October 2020. In addition, Wong was ordered to pay a penalty of HK\$30,000 and costs of disciplinary proceedings of HK\$55,105.

Wong had been practising in her own name on a part-time basis and was subject to a practice review. The Institute’s practice reviewer made numerous attempts to obtain information from Wong for the purpose of the review. However, Wong refused to provide the information requested.

Subsequently, the PRC issued a direction under section 32F(2)(b) of the Professional Accountants Ordinance (Cap. 50) to Wong requiring her to cooperate with the Institute to facilitate a practice review and provide certain information for the review. Wong did not comply with the direction.

After considering the information available, the PRC lodged a complaint against Wong under section 34(1)(a)(v) of the Ordinance.

The Disciplinary Committee found that Wong, without reasonable excuse, failed or neglected to comply with the direction issued by the PRC under section 32F(2)(b) of the Ordinance.

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

About HKICPA Disciplinary Process

The Hong Kong Institute of Certified Public Accountants (“HKICPA”) enforces the highest professional and ethical standards in the accounting profession. Governed by the Professional Accountants Ordinance (Cap. 50) and the Disciplinary Committee Proceedings Rules, an independent Disciplinary Committee is convened to deal with a complaint referred by Council. If the charges against a member, member practice or registered student are proven, the Committee will make disciplinary orders setting out the sanctions it considers appropriate. Subject to any appeal by the respondent, the order and findings of the Disciplinary Committee will be published.

For more information, please see:

<http://www.hkicpa.org.hk/en/standards-and-regulations/compliance/disciplinary/>

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About HKICPA

The Hong Kong Institute of Certified Public Accountants (“HKICPA”) is the statutory body established by the Professional Accountants Ordinance responsible for the professional training, development and regulation of certified public accountants in Hong Kong. The Institute has over 46,000 members and 18,000 registered students.

Our qualification programme assures the quality of entry into the profession, and we promulgate financial reporting, auditing and ethical standards that safeguard Hong Kong's leadership as an international financial centre.

The CPA designation is a top qualification recognised globally. The Institute is a member of and actively contributes to the work of the Global Accounting Alliance and International Federation of Accountants.

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香港會計師公會對一名執業會計師作出紀律處分

(香港，二零二零年十月二十二日) 香港會計師公會轄下紀律委員會，於二零二零年九月十六日就執業會計師黃敏琪女士(會員編號：A28471)沒有或忽略遵從執業審核委員會的指示，對她予以譴責。紀律委員會另命令由二零二零年十月二十八日起吊銷黃女士的執業證書並將其從會計師名冊中除名，為期三年。此外，黃女士須繳付罰款 30,000 港元及紀律程序費用 55,105 港元。

黃女士以個人名義兼職執業並須接受公會的執業審核。執業審核人員多次嘗試向黃女士索取資料作審核用途，然而黃女士拒絕提供相關資料。

執業審核委員會其後根據香港法例第 50 章《專業會計師條例》第 32F(2)(b)條向黃女士發出指示，要求她與公會合作以便進行執業審核，並提供若干資料以作審核，黃女士並沒有遵守該指示。

執業審核委員會經考慮所得資料後，根據《專業會計師條例》第 34(1)(a)(v)對黃女士作出投訴。

紀律委員會裁定黃女士在沒有合理辯解下，沒有或忽略遵從執業審核委員會根據《專業會計師條例》第 32F(2)(b)條發出的指示。

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)條向黃女士作出上述命令。

香港會計師公會的紀律處分程序

香港會計師公會致力維持會計界的最高專業和道德標準。公會根據香港法例第 50 章《專業會計師條例》及紀律委員會訴訟程序規則，成立獨立的紀律委員會，處理理事會轉介的投訴個案。委員會一旦證明對公會會員、執業會計師事務所會員或註冊學生的檢控屬實，將會作出適當懲處。若答辯人未有提出上訴，紀律委員會的裁判將會向外公佈。

詳情請參閱：

<http://www.hkicpa.org.hk/en/standards-and-regulations/compliance/disciplinary/>

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關於香港會計師公會

香港會計師公會是根據《專業會計師條例》成立的法定機構，負責培訓、發展和監管本港的會計專業。公會會員逾 46,000 名，學生人數逾 18,000。

公會開辦專業資格課程，確保會計師的入職質素，同時頒佈財務報告、審計及專業操守的準則，以鞏固香港作為國際金融中心的領導地位。

CPA 會計師是一個獲國際認可的頂尖專業資格。公會是全球會計聯盟及國際會計師聯合會的成員之一，積極推動國際專業發展。

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IN THE MATTER OF

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

BETWEEN

The Practice Review Committee of the Hong Kong Institute of Certified Public Accountants

COMPLAINANT

AND

Ms. WONG, Man Ki
(Membership no. A28471)

RESPONDENT

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

Members: Ms. DOE Julianne Pearl (Chairman)
Ms. POON, Suk Ying, Debora
Mr. SIU, Choi Fat
Mr. BAO, King To, Raymond
Mr. IP, Chiu Yin, Eddie

ORDER AND REASONS FOR DECISION

1. This is a complaint made by the Practice Review Committee of the Hong Kong Institute of Certified Public Accountants (the "**Institute**") as Complainant against Ms. Wong Man Ki, a practising certified public accountant (the "**Respondent**").
2. The particulars of the Complaint are set out as follows.

BACKGROUND

3. Under Part IVA of the PAO, the Institute is empowered to carry out practice review on practice units.
4. The Practice Review Committee ("**PRC**") is a statutory committee set up under section 32A of the PAO responsible for exercising the statutory powers and duties in relation to practice review under the PAO.
5. The practice reviewers, being staff members of the Quality Assurance Department ("**QAD**") of the Institute, assist and report to the PRC in carrying out those statutory powers and duties.
6. Under section 32E of the PAO, person(s) subject to a practice review must give to the reviewer all assistance in connection with the practice review which he / she is reasonably able to give.

7. Where there is a dispute arising from how the powers of a reviewer under section 32E of the PAO may be exercised, section 32F of the PAO empowers the PRC to deal with the dispute by issuing a direction.
8. The Respondent is a CPA and has held a CPA practising certificate since 2009. At the date of this order, the Respondent is practising in her own name on a part time basis. On 28 May 2018, the Director, Quality Assurance informed the Respondent that her practice was subject to a practice review and that a practice reviewer would contact her to obtain certain information. Despite repeated requests of the practice reviewer, the Respondent failed to cooperate.
9. On 30 August 2019, the PRC issued a direction under section 32F(2)(b) of the PAO which required the Respondent to cooperate with the practice review and provide certain information in relation to the review (“**Direction**”).
10. The Respondent did not comply with the Direction. As a result, the PRC decided to raise a complaint against the Respondent under section 32F(3) of the PAO.

THE COMPLAINT

11. Section 34(1)(a)(v) of the PAO applies to the Respondent in that she, without reasonable excuse, failed or neglected to comply with the direction issued by the PRC on 30 August 2019 under section 32F(2)(b) of the PAO.

FACTS AND CIRCUMSTANCES IN SUPPORT OF THE COMPLAINT

Events leading to the PRC Direction

12. On 28 November 2017, the QAD notified the Respondent that her practice had been selected for a practice review and requested her to provide information for the QAD’s assessment as to whether the Respondent’s practice was suitable for a desktop practice review. Having considered the information provided by the Respondent, the QAD informed the Respondent on 28 May 2018 that her practice would be subject to a desktop practice review (“**Review**”).
13. During the period from February to September 2019, the QAD staff made numerous attempts to obtain the required information from the Respondent for the purpose of the Review. However, the Respondent failed or refused to provide the information requested, i.e. completed audit files of one client selected by QAD and other information.
14. In the telephone conversation on 24 May 2019 between the Respondent and the QAD staff, the Respondent refused to provide the information required because she said she had plans to cease practising in future. The Respondent then hung up.
15. A final reminder letter was sent to the Respondent by registered post on 15 July 2019 and by email on 25 July 2019 requesting her to provide the information required for the Review by the final deadline of 29 July 2019. However, the Respondent did not contact QAD or provide the information required. The above therefore gave rise to a dispute under Section 32F(1) of the PAO.

16. A letter dated 6 August 2019 was sent to the Respondent by registered post, ordinary post and email inviting her to make written submission or representation regarding the dispute under Section 32F(1) of the PAO by 20 August 2019. However, the Respondent did not make any written submission or representation.
17. Hence, the QAD staff was unable to conduct the practice review on the Respondent's practice.

Failure to comply with PRC direction

18. The PRC was of the view that there had been a dispute arising from the lack of cooperation of the Respondent to enable the Review to be carried out.
19. On this basis, the PRC issued the Direction on 30 August 2019 which required the Respondent to (i) cooperate and make herself available for the Review from 18 to 20 September 2019; and (ii) provide the QAD with the information in relation to the Review.
20. Despite the Direction, the Respondent still refused to respond to the QAD. The PRC considered that the Respondent should have been aware of the Review but determined not to comply with the Direction.
21. On the above basis, the PRC concluded that the Respondent had failed to comply with its Direction and decided to raise a complaint against the Respondent under section 32F(3) of the PAO.
22. In the circumstance, section 34(1)(a)(v) of the PAO applies to the Respondent in that she, without reasonable excuse, failed or neglected to comply with the Direction issued by the PRC under section 32F(2)(b) of the PAO.

THE PROCEEDINGS

23. A Disciplinary Committee was constituted under section 33(3) of the PAO and a Notice of Commencement of Proceedings ("Notice") was issued on 15 April 2020. The Respondent did not submit her case by 10 June 2020 in accordance with the procedural timetable enclosed with the Notice.
24. The Disciplinary Committee directed on 10 July 2020 that the substantive hearing be dispensed with unless the Respondent filed a written objection. No objection or reply was received from the Respondent. The Clerk to the Disciplinary Committee wrote to the parties on 29 July 2020 advising that the substantive hearing had been dispensed with, and the parties were directed by the Chairman of the Disciplinary Committee to file their submissions on sanctions and costs by 19 August 2020.
25. The Complainant filed its submission on sanctions and costs on 13 August 2020. The Respondent did not file any submission on sanctions and costs by 19 August 2020.
26. The Disciplinary Committee proceeded to determine whether the Complaint was established based on submissions filed without a hearing and on 28 August 2020, a meeting of the Disciplinary Committee was convened for this purpose. At this meeting, the Complaint was found proven on the basis of the submissions filed by the Complainant.

27. 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, and the Respondent's failure to participate in the proceedings.

SANCTIONS AND COSTS

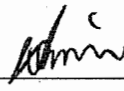
28. The Disciplinary Committee having considered all the documents available, the submission made by the representative of the Complainant and the circumstances as a whole, orders that:-

- 28.1. the Respondent be reprimanded under section 35(1)(b) of the PAO;
- 28.2. the name of the Respondent be removed from the register of certified public accountants for three (3) years under section 35(1)(a) of the PAO and it shall take effect on the 42nd day from the date of this order;
- 28.3. a practising certificate issued to the Respondent be cancelled under section 35(1)(da) of the PAO and it shall take effect on the 42nd day from the date of this order;
- 28.4. the Respondent do pay a penalty of \$30,000 under section 35(1)(c) of the PAO; and
- 28.5. the Respondent do pay the costs and expenses of and incidental to the proceedings of the Complainant, including the costs of the Disciplinary Committee, in the sum of HK\$55,105 under section 35(1)(iii) of the PAO.

Dated the 16th day of September 2020.

Ms. DOE Julianne Pearl
Chairman

Ms. POON, Suk Ying, Debora
Member



Mr. BAO, King To, Raymond
Member

Mr. SIU, Choi Fat
Member

Mr. IP, Chiu Yin, Eddie
Member