



Dear Assignment / News / Business Section Editor

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

(HONG KONG, 6 February 2015) — A Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants ordered on 16 January 2015 that the name of Lau Chun Kit (membership number A24844) be removed from the register of certified public accountants for nine months with effect from 27 February 2015. In addition, Lau was ordered to pay costs of the disciplinary proceedings of HK\$47,324.

Lau was convicted in the Magistrates' Court of six charges of indecent assault. Lau was sentenced to a total of 19 weeks of imprisonment. After considering the information available, the Institute lodged a complaint against Lau under section 34(1)(a)(x) of the Professional Accountants Ordinance.

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

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

Under the ordinance, if Lau 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](http://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. 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 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 38,000 members and more than 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.

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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，二零一五年二月六日) — 香港會計師公會轄下紀律委員會於二零一五年一月十六日命令將劉俊傑先生(會員編號：A24844)的名字由二零一五年二月二十七日起從專業會計師註冊紀錄冊中除名，為期九個月。此外，劉先生須支付紀律程序的費用四萬七千三百二十四港元。

劉先生被裁判法院裁定六項猥褻侵犯的罪名成立，被判監禁19個星期。公會經考慮所得資料，根據《專業會計師條例》第34(1)(a)(x)條對劉先生作出投訴。

劉先生承認投訴中的指控屬實。紀律委員會裁定劉先生犯下不名譽行為。

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)條向劉先生作出上述的命令。

根據《專業會計師條例》，如劉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，會員人數超過三萬八千，註冊學生人數逾一萬八千。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

杜幼儀

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IN THE MATTER OF

A Complaint made under section 34(1)(a) and section 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

Lau Chun Kit (A24844)

RESPONDENT

Members: Ms. CHOW, Man Ling, Irene (Chairman)  
Dr. POON, Chi Lik, Eric  
Ms. YUEN, Shuk Kam, Nicole  
Mr. WONG, Kwok Wai, Albert  
Mr. SHEN, Ka Yip, Timothy

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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. 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 9 July 2013 (“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) On 6 occasions between November 2008 and February 2011, the Respondent, inside his office in Central, indecently assaulted 2 colleagues by brushing his hand against their buttocks.
  - b) The Respondent was charged in a Magistrate's Court with 12 charges of indecent assault on the above 2 colleagues and another one. He pleaded not guilty to all the charges.

- (c) On 30 November 2011, the Respondent was convicted after trial of 6 charges involving the said 2 colleagues while acquitted of the remaining 6 charges involving another colleague.
  - (d) The Magistrate sentenced the Respondent to a total of 19 weeks of imprisonment for the 6 charges.
  - (e) The Respondent's appeal to the Court of First Instance was dismissed, and the Court of Final Appeal has refused leave to appeal.
3. In his written submissions dated 23 June 2014, the Respondent stated that:
- "In order to save the Disciplinary Committee's time and costs, I would like to suggest that the remaining steps set out in paragraph 17 to 30 of the Disciplinary Committee Proceedings Rules be dispensed with."
4. The Complainant responded on 11 July 2014 that parties may suggest and the Committee may agree that the matter be determined on paper without the need for an oral hearing.
5. The Committee agreed by majority that an oral hearing is not necessary. The Committee is not to challenge the criminal conviction that was upheld by the Court of Appeal. The Committee considered the facts and arguments presented on papers are sufficient.
6. In reviewing this case, the question we asked ourselves is whether the indecent assault amounts to dishonorable conduct contrary to section 34(1)(a)(x) of the PAO? When we say indecent assault, we are referring to the touching of the buttocks of two female victims. The Committee noted the fact that the Respondent was convicted of 6 counts of indecent assault and sentenced to 19 weeks of imprisonment.
7. Respondent admitted his criminal conviction but claimed miscarriage of justice. He argued that he never deliberately touched the victims and it was an accident, repeating the same arguments that his lawyers made before the magistrate, the court of Appeal and the CFA Appeals Committee. The Committee noted the Respondent's appeal to the Court of First Instance was dismissed and the Court of Final Appeal has refused leave to appeal. In the absence of any fresh evidence or other exceptional circumstances that were not already presented in Respondent's appeal, the Committee is in no position to challenge the criminal conviction that was upheld by the Court of Appeal. The Committee considered all the facts and written submissions from both parties and decided, on the balance of probability, the Respondent is guilty of dishonorable conduct. The Committee considered that the nature of the act "would reasonably be regarded as bringing or likely to bring discredit upon the certified public accountant himself, the Institute or the accountancy profession".

8. By a letter dated 7 October 2014 addressed to the Complainant and the Respondent, the Clerk to the Committee, under the direction of the Committee, informed the parties that (i) the steps set out in Rules 26 to 30 of the Disciplinary Committee Proceedings Rules be dispensed with; (ii) the Committee found that the complaint against the Respondent is substantiated and established; and (iii) they should make written submissions to the Committee as to the sanctions and costs. The Respondent and the Complainant filed their submissions on 27 October 2014 and 28 October 2014 respectively.
9. Having considered the facts, the nature and gravity of the offence, submissions from both Complainant and Respondent, having regards to the personal circumstances of the Respondent and past cases with similar features, the Committee orders that:-
  - 1) the name of the Respondent be removed from the register of certified public accountants for nine months effective from [42] days from the date hereof under section 35(1)(a) of the PAO; and
  - 2) the Respondent do pay the costs and expenses of and incidental to the proceedings of the Complainant in the sum of HK\$47,324 under section 35(1)(iii) of the PAO.

Dated the 16<sup>th</sup> day of January 2015

IN THE MATTER OF

A Complaint made under section 34(1)(a) and section 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

Lau Chun Kit (A24844)

RESPONDENT

Before a Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants ("the Institute").

Members: Ms. CHOW, Man Ling, Irene (Chairman)  
Dr. POON, Chi Lik, Eric  
Ms. YUEN, Shuk Kam, Nicole  
Mr. WONG, Kwok Wai, Albert  
Mr. SHEN, Ka Yip, Timothy

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**ORDER**

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Upon reading the complaint against Lau Chun Kit, being a certified public accountant, as set out in a letter from the Registrar of the Institute ("the Complainant") dated 9 July 2013, the written submission of the Complainant dated 29 May 2014 and 11 July 2014, the written submissions of the Respondent dated 23 June 2014 and 1 August 2014, and other relevant documents, the Disciplinary Committee is satisfied by the evidence adduced before it that the following complaint is proved:

Section 34(1)(a)(x) of the PAO applies to the Respondent as a result of his conviction.

IT IS ORDERED that:-

1. the name of the Respondent be removed from the register of certified public accountants for nine months effective from [42] days from the date hereof under section 35(1)(a) of the PAO; and



2. the Respondent do pay the costs and expenses of and incidental to the proceedings of the Complainant in the sum of HK\$47,324 under section 35(1)(iii) of the PAO.

Dated the 16<sup>th</sup> day of January 2015