

**HONG KONG INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS**

CHARACTER REFERENCE

PART I – to be completed by the applicant

Name of applicant:

I, _____ (holder of
Full name in BLOCK letters

HKICPA membership no.: _____), understand that the information provided in Part II of this Form will be used as character reference to support my application to the Hong Kong Institute of Certified Public Accountants ("HKICPA") for the issue of a Practising Certificate.

Signature: _____ Date: _____
(dd/mm/yyyy)

Notes

1. Part II of this Form should be completed and duly signed by a current member of either the HKICPA or an accountancy institute accepted by the Institute's Council for membership admission purposes. The applicant should pass this Form to the referee for completion and submission.

2. Only character references issued within 6 months from the date of receipt by the Institute will be accepted.

List of accountancy institutes accepted by the Institute's Council for membership admission purposes:

Chartered Accountants Australia and New Zealand

Institute of Chartered Accountants of Scotland

Chartered Accountants Ireland

Institute of Chartered Accountants of Zimbabwe

Chartered Professional Accountants Canada

South African Institute of Chartered Accountants

Institute of Chartered Accountants in England and Wales

U.S. State Boards of Accountancy

3. The completed Form should be submitted by the referee direct to the HKICPA by post. Submission by the applicant will not be accepted.

4. If the referee is not a current HKICPA member, the referee is required to provide a copy of his/her membership certificate issued by the relevant accountancy institute or similar documentary evidence together with this Form.

IMPORTANT –

Personal Data (Privacy) Ordinance: All information provided in this form will be used by the Hong Kong Institute of Certified Public Accountants ("the Institute") for purpose of exercising its powers under the Professional Accountants Ordinance ("PAO") and its subsidiary legislation (Cap 50) and administering or enforcing the relevant provision of the PAO and its legislation, and for any other legitimate purposes as may be required, authorized or permitted by law. The Institute will also use your personal data provided in this form for statistical research and analysis and for other uses internally.

The provision of personal data by means of this form is voluntary. However, insufficient information may result in rejection of an application. Data collected may be accessible to officers, persons or committees processing registration and related matters. Please refer to the Institute's [privacy policy](#) and [personal information collection statement](#) on its website at: www.hkicpa.org.hk/.

Unless otherwise agreed, hard copies of any documents containing your personal data that you provide to the Institute will become the property of the Institute and will not be returned to you. The Institute will destroy any documents it holds in accordance with its internal policy and applicable laws.

Under the Personal Data (Privacy) Ordinance, applicants have a right to request access to and correction of their personal data kept by the Institute. If you wish to exercise these rights, please email admission@hkicpa.org.hk or contact the Membership and Admission Department at (852) 2287-7228.

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PART II – to be completed by the referee

The referee is required to complete and submit this Form direct to the Institute by post. Submission by the applicant will not be accepted. The applicant is required to remind his/her referee of the submission deadline.

To: The Registrar,
Hong Kong Institute of Certified Public Accountants,
27th Floor, Wu Chung House,
213 Queen's Road East,
Wan Chai, Hong Kong.

Re: Character reference for _____
(Full name of the applicant)
(holder of HKICPA membership no. _____) regarding his/her* application for the issue of a practising certificate ("PC").

1. How long have you known the applicant? _____
(Note: The referee **must** know the applicant for not less than 24 months.)

2. In what capacity is the applicant known to you?
 - (a) Is the applicant employed by you? #
 Yes No
 - (b) Is the applicant connected with you in any other way (e.g. partner, client, etc.)?
 Please specify: _____
 (Note: The referee **should not be** an immediate family member, such as grandparent, parent, spouse, child, grandchild, brother and sister of the applicant.)

3. What opportunity have you had of forming a judgement of the applicant's integrity and general character and what is your judgement?

4. Please read the Institute's fit and proper criteria for membership admission at the **Appendix**.
 - (a) To the best of your knowledge, are you aware of anything about the applicant which may render him/her * not being a fit and proper person having regard to the criteria? #
 Yes, please specify: _____
 No
 - (b) To the best of your knowledge, do you consider the applicant a fit and proper person for his/her * registration with the Institute by reference to the fit and proper criteria? #
 Yes
 No, please specify: _____

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* Please delete as appropriate.

Please put a "✓" in the appropriate box.

Re: Character reference for _____
(Full name of the applicant)
(holder of HKICPA membership no. _____) regarding his/her* application for the issue of a practising certificate ("PC").

5. Are there any further comments you would like to offer regarding the applicant?

Name of Referee: _____
(Full name in BLOCK letters)

HKICPA Membership No.: _____

To be completed by the referee who is not a current HKICPA member:

If you are not a current member of the HKICPA, please specify the name of your parent institute (see List in Note 2 on Page 1) and membership no.:

Parent Institute: _____ **Membership No.:** _____

Please provide at least one of the following contact details for our future communication purpose. The Institute may communicate with you direct for missing items or for verification purpose, whichever is applicable.

Correspondence Address: _____

Day-time Contact Tel. No.: _____ **Email Address:** _____

Signature: _____ **Date:** _____
(dd/mm/yyyy)

* Please delete as appropriate.

Appendix

Hong Kong Institute of Certified Public Accountants ("HKICPA") Membership: Fit and Proper

Here are some criteria to consider before confirming the applicant is fit and proper:

Fitness

Fitness relates to the competence and capacity of the applicant to apply the Institute's professional standards or otherwise discharge the responsibilities of a certified public accountant.

Criteria to consider include but are not limited to:-

- Professional qualifications

- Knowledge

- Skills

- Experience

- Reliability

Propriety

Propriety relates to the applicant's character and suitability for membership.

Criteria to consider include but are not limited to:

- Adherence to the HKICPA Code of Ethics for Professional Accountants, based on the fundamental principles of:
 1. integrity
 2. objectivity
 3. professional competence and due care
 4. confidentiality
 5. professional behaviour

- Adherence to professional standards

- Financial integrity
 1. The applicant should be honest and reliable in his/her personal as well as professional financial dealings.
 2. Whether in the last five years, the applicant has made any compromise or arrangement with creditors, or otherwise failed to satisfy creditors in full.
 3. Whether the applicant has been declared bankrupt or been the subject of a bankruptcy court order in Hong Kong or elsewhere, or whether a bankruptcy petition has ever been served on him/her.

- Conviction or civil liability
 1. Whether the applicant has been convicted of an offence under Part V (Perjury) of the Crimes Ordinance (Cap 200).
 2. Whether the applicant has been convicted in Hong Kong or elsewhere of any offence involving dishonesty.
 3. Whether the applicant has been guilty of any misconduct in his/her professional or business activities.
 4. Whether in the last five years, the applicant has been the subject of any civil action relating to professional or business activities which resulted in a finding against him/her and involving his/her fitness or propriety in respect of those activities by a court, or a settlement being agreed.

- Good reputation and character

Whether the applicant has been:

1. refused the right to carry on a trade, business or profession for which a specific license, registration or other authority is required or had such right restricted or withdrawn.
2. refused entry to any professional body or trade association, or decided not to continue with an application or had membership restricted or withdrawn.
3. reprimanded, warned about future conduct, disciplined or publicly criticised by any professional or regulatory body.
4. made the subject of an order of a court or tribunal relating to his/her fitness or qualification to carry on any trade, profession or business or any appointment or election to any position or office.
5. investigated on allegations of misconduct or malpractice in connection with professional or business activities which resulted in a formal complaint being made against him/her, whether or not the complaint was proved or an order was made against him/her.
6. investigated by any enforcement agency (e.g. the Police or the Independent Commission Against Corruption) on any criminal offence which resulted in charges being brought against him/her, regardless of whether he/she was subsequently convicted of the offence or not.

The above criteria are provided for guidance purposes only. The overriding requirement in the Professional Accountants Ordinance is that an applicant must prove to the satisfaction of the Council that he/she is of good character and is a fit and proper person to be a certified public accountant. If the Institute is aware of a matter which may raise concerns regarding, or has any doubt about, the applicant's fitness and properness to be registered, the Institute is likely to raise enquiries to or request further information from the applicant in respect of the matter and take into account any such information in deciding on the application for membership. It is incumbent upon the applicant to provide the Institute with the information to demonstrate that he/she is a fit and proper person for registration.