

**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/](http://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](mailto:admission@hkicpa.org.hk) or contact the Admission Department at (852) 2287-7228.

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**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.

<b>Appendix</b>
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## **Hong Kong Institute of Certified Public Accountants ("HKICPA") Membership: Fit and Proper**

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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
- Behaviour in personal as well as professional life
  1. Whether the applicant has behaved in a way, whether or not in the course of carrying out professional work, that is likely to bring discredit on him/herself, HKICPA or the accountancy profession.
  2. Whether there has been any complaint against the applicant that he/she has falsified or caused to be falsified any document.
  3. Whether there has been any complaint against the applicant that he/she has made any statement which is material and which he/she knows to be false or does not believe to be true, in respect of any document.
  4. Whether there has been any complaint against the applicant that he/she has been negligent in the conduct of his/her profession, or has failed to comply with any professional standards or has been guilty of professional misconduct.

- 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 in the last five years, 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.