

IN THE MATTER OF

A Complaint made under Section 34(1)(a) and 34(1A) of the Professional Accountants Ordinance (Cap.50) (the “**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

Respondent

RESPONDENT

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

Members:

REASONS FOR DECISION

1. This is a complaint made by the Registrar of the Hong Kong Institute of Certified Public Accountants (the “**Institute**”) against the Respondent, 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 31 March 2014 (the “**Complaint**”) from the Registrar to the Council of the Institute for consideration of referring the Complaint to the Disciplinary Panels, are as follows:-

- (1) On 26th November 2013, two criminal charges were laid against the Respondent for:
 - a. An attempted indecent assault, committed on 26 August 2013 contrary to section 122(1) and section 159G of the Crimes Ordinance, Cap 200 (the "Ordinance"); and
 - b. Indecent assault committed on 29 October 2012 contrary to section 122(1) of the Ordinance.
- (2) The matter was heard before the Kwun Tung Magistracy and on his plea of guilty, the Respondent was convicted of both charges and received a fine of HK\$1,000 and 14 days imprisonment.
- (3) The Institute was alerted of the matter following a press report of the Respondent's conviction.

THE COMPLAINT

- (4) The Respondent was guilty of dishonourable conduct under section 34(1)(a)(x) of the PAO in that on the 26 August 2013 he did attempt to indecently assault a female and on 29 October 2012 he did indecently assault another female.

FACTS AND CIRCUMSTANCES OF THE COMPLAINT

- (5) Details of the incidents are as set out in the Brief Facts agreed by the Respondent at his criminal trial and not disputed by him and the relevant facts can be summarised as follows:
 - a. Both incidents took place on different dates;
 - b. Both incidents took place at different locations and were not committed where the Respondent resided;
 - c. The victims were unknown and had no relationship to the Respondent;
 - d. The victims were both school girls: the victim of the attempted indecent assault charge was a Form 6 student and the victim of the indecent assault was a Form 1 student; and
 - e. In respect of the indecent assault charge, the Respondent had placed his hands on the girl's private part and the whole incident lasted for approximately three seconds.
- (6) On 22 January 2014, the Institute wrote to the Respondent seeking his representations of the alleged incidents.

- (7) On 5 and 25 February 2014, the Respondent responded to the Institute's enquiry letter and admitted his guilt. The Respondent explained that he had committed the offences as a result of work related stress and that, on medical advice, he had resigned from his job as auditor.
 - (8) Notwithstanding his explanation, the Respondent's actions and his subsequent conviction brought discredit to himself, the Institute and accountancy profession. In the circumstances, s.34 (1)(a)(x) of the PAO applies.
3. The Respondent admitted the Complaint against him. He did not dispute the facts as set out in the Complaint. On 21 May 2014, the parties agreed that the steps set out in paragraphs 17 to 30 of the Disciplinary Committee Proceedings Rules be dispensed with.
 4. On 12 June 2014, the Disciplinary Committee informed the parties that they should make written submissions to the Disciplinary Committee as to the sanctions and costs.
 5. 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, the Respondents' personal circumstances, and the conduct of the parties throughout the proceedings.
 6. The Disciplinary Committee orders that:-
 - (1) the name of the Respondent be removed from the register of certified public accountants for 6 months on the 40th day from the date of this order under Section 35(1)(a) of the PAO;
 - (2) the Respondent do pay the costs and expenses of and incidental to the proceedings of the Complainant in the sum of HK\$14,965 under Section 35(1)(iii) of the PAO.

Dated the 26th day of August 2014

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COMPLAINANT

AND

Respondent

RESPONDENT

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

Members:

ORDER

Upon reading the complaint against the Respondent, a certified public accountant, as set out in a letter from the Registrar of the Hong Kong Institute of Certified Public Accountants (the "**Complainant**") dated 31 March 2014, the written submissions of the Complainant and Respondent dated 20 June and 30 June 2014 respectively, and the relevant documents, the Disciplinary Committee is satisfied by the documentary evidence adduced before it that the following Complaint is proved:

The Respondent was guilty of dishonourable conduct under section 34(1)(a)(x) of the PAO in that on 26 August 2013, he did attempt to indecently assault a female and on 29 October 2012, he did indecently assault another female.

The Disciplinary Committee ORDERS that:-

1. the name of the Respondent be removed from the register of certified public accountants for 6 months on the 40th day from the date of this order under Section 35(1)(a) of the PAO;

2. the Respondent do pay the costs and expenses of and incidental to the proceedings of the Complainant in the sum of HK\$14,965 under Section 35(1)(iii) of the PAO.

Dated the 26th day of August 2014