

IN THE MATTER OF

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

BETWEEN

The Registrar of the Hong Kong Institute  
of Certified Public Accountants

COMPLAINANT

AND

Cheung Chun Bong (A35716)

RESPONDENT

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

Members: Ms. HUI Ming Ming, Cindi (Chairman)  
Mr. CHIN, Vincent  
Mr. HO Man Tat, Edward  
Mr. LO, Kai Ming, Charles  
Mr. PHENIX, Paul Anthony

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**ORDER**

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Upon reading the complaint against Cheung Chun Bong, being a certified public accountant (practising), as set out in a letter from the Registrar of the Institute ("the Complainant") dated 3 November 2016, the written submissions of the Respondent dated 21 October 2016 and 31 March 2017, the written submission of the Complainant dated 3 April 2017, and other relevant documents, the Disciplinary Committee is satisfied by the admission of the Respondent and the evidence adduced before it that the following complaint is proved:

Section 34(1)(a)(ii) of the Professional Accountants Ordinance ("PAO") applies to the Respondent in that he had been convicted in ESCC 725/2016 of the offence of theft, being an offence involving dishonesty.

IT IS ORDERED that:-

1. the Respondent be reprimanded under section 35(1)(b) of the PAO;

2. the Respondent do pay a penalty of HK\$5,000 under section 35(1)(c) of the PAO; and
3. the Respondent do pay the costs and expenses of and incidental to the proceedings of the Institute in the sum of HK\$21,497.40 under section 35(1)(iii) of the PAO.

Dated the 4th day of July 2017



- (c) The Respondent pleaded guilty and was convicted at proceeding ESCC 725/2016 at the Eastern Magistracy on 19 May 2016 after trial.
  - (d) The underlying facts of the Respondent's conviction are as follows.
  - (e) On 5 December 2014, the victim ordered food at a cashier counter at the McDonald's restaurant at Cityplaza, Taikoo Shing. The victim placed her mobile near the counter. She then left and did not take the mobile phone with her.
  - (f) Later, she returned to the restaurant and could not find her mobile phone.
  - (g) The CCTV at the restaurant recorded that a male had taken the mobile phone after he had ordered food at the counter.
  - (h) Through locating the personalized Octopus card used to pay for the food by the male at the counter, the Respondent was identified.
  - (i) The above conviction also constitutes dishonourable conduct as it would bring or likely to bring discredit upon the Respondent and/or the accountancy profession.
3. The Respondent admitted the Complaint against him. He did not dispute the facts as set out in the Complaint. He agreed that the steps set out in paragraph 17 to 30 of the Disciplinary Committee Proceedings Rules be dispensed with.
  4. By a letter dated 13 March 2017 addressed to the Complainant and the Respondent, the Clerk to the Disciplinary Committee, under the direction of the Committee, informed the parties that they should make written submissions to the Committee as to the sanctions and costs.
  5. In considering the proper order to be made in this case, the Committee has had regard to all the aforesaid matters, including the particulars in support of the Complaint, and the Respondent's written submissions to the Committee.
  6. In the present case, the Respondent took the mobile phone which did not belong to him at the restaurant. He expressed his deep regret for the mistake and would accept the decisions of the Committee. He was fined HK\$5,000 and was left with a criminal record. Compared to the precedent case identified by the Complainant (D-15-1009H), the present case is of similar gravity. The Committee considers that a reprimand and a financial penalty be adequate the circumstances. As regards the costs, the Committee considers that the Respondent should pay the costs, the Committee considers that the Respondent should pay the costs and expenses of and incidental to the proceedings of the Institute.

7. The Disciplinary Committee orders that:-

- 1) the Respondent be reprimanded under section 35(1)(b) of the PAO;
- 2) the Respondent do pay a penalty of HK\$5,000 under section 35(1)(c) of the PAO; and
- 3) the Respondent do pay the costs and expenses of an incidental to the proceedings of the Institute in the sum of HK\$21,497.40 under section 35(1)(iii) of the PAO.

Dated the 4th day of July 2017