

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

AUTHORIZED EMPLOYER – INFORMATION UPDATE FORM

IMPORTANT:

- Please read the Notes carefully before completing Authorized Employer – Information Update Form ("Form AEMP-U") for the Authorized Employer ("AE") registration.
- The completed Form AEMP-U should be sent to the Institute by email: pef@hki CPA.org.hk OR by post or by hand to: Education and Training Department – **Practical Experience Team**, Hong Kong Institute of Certified Public Accountants, 27th Floor, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong.
- Personal Data (Privacy) Ordinance: All information provided in this form will be used for purposes relating to the administration of the Hong Kong Institute of Certified Public Accountants ("HKICPA" or "Institute")'s practical experience requirements for membership admission under the Professional Accountants Ordinance. In addition, the Institute may use the collected data for statistical research and analysis. The provision of personal data by means of this form is voluntary. Data collected is accessible to officers, committees or persons processing the updating and related matters.
- 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. Please refer to the Institute's privacy policy and personal information collection statement on its website at: <http://www.hki CPA.org.hk/en/>.
- Applicants may access their personal data kept by the Institute and if applicable correct or update it. Please contact the Education and Training Department at 27th Floor, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong or on (852) 2287 7228 for this purpose.

Section 1 – NAME OF ORGANIZATION ♦

Current name: (in English) _____

(in Chinese) _____

New name: (in English) _____

(if applicable)

(in Chinese) _____

Effective date of this change: _____ (dd-mm-yyyy)

Section 2 – CONTACT DETAILS (To be completed by non-CPA organization only) ♦

Office address: _____

Effective date of this change: _____ (dd-mm-yyyy)

Tel. no.: _____ Fax. no.: _____

Website: _____ Email address: _____

♦ Relevant information will be updated in the List of Authorized Employers posted in the Institute's website at: www.hki CPA.org.hk.

Section 3 – INCOMING TRAINING PERSONNEL

Details of incoming Member-In-Charge

Name: (Mr./Mrs./Ms.*) _____ (_____)
(Full name in BLOCK letters) (Chinese name, if any)

Job position: _____ Service since: _____
(dd-mm-yyyy)

Tel. no.: _____ Fax. no.: _____ Email address: _____ (To tie in with HKICPA membership record)

HKICPA membership no.: _____

Effective date of this change: _____ (dd-mm-yyyy)

Details of incoming Scheme Co-ordinator

Name: (Mr./Mrs./Ms.*) _____ (_____)
(Full name in BLOCK letters) (Chinese name, if any)

Job position: _____ Service since: _____
(dd-mm-yyyy)

Tel. no.: _____ Fax. no.: _____ Email address: _____

Professional qualification#: HKICPA membership no.: _____
 Other accountancy body (Please specify: _____)

Effective date of this change: _____ (dd-mm-yyyy)

Details of incoming Counselor(s)

1. Name: (Mr./Mrs./Ms.*) _____ (_____)
(Full name in BLOCK letters) (Chinese name, if any)

Job position: _____ Service since: _____
(dd-mm-yyyy)

Professional qualification#: HKICPA membership no.: _____
 Member of other accountancy body
- Name of Institute: _____
- Date of admission: _____ (dd-mm-yyyy)
- Membership no.: _____

Effective date of this change: _____ (dd-mm-yyyy)

* Please delete as appropriate.

Please put a "✓" in the appropriate box.

2. Name: (Mr./Mrs./Ms.*) _____ (_____)
(Full name in BLOCK letters) (Chinese name, if any)

Job position: _____ Service since: _____
(dd-mm-yyyy)

Professional qualification[#]: HKICPA membership no.: _____
 Member of other accountancy body
- Name of Institute: _____
- Date of admission: _____ (dd-mm-yyyy)
- Membership no.: _____

Effective date of this change: _____ (dd-mm-yyyy)

3. Name: (Mr./Mrs./Ms.*) _____ (_____)
(Full name in BLOCK letters) (Chinese name, if any)

Job position: _____ Service since: _____
(dd-mm-yyyy)

Professional qualification[#]: HKICPA membership no.: _____
 Member of other accountancy body
- Name of Institute: _____
- Date of admission: _____ (dd-mm-yyyy)
- Membership no.: _____

Effective date of this change: _____ (dd-mm-yyyy)

4. Name: (Mr./Mrs./Ms.*) _____ (_____)
(Full name in BLOCK letters) (Chinese name, if any)

Job position: _____ Service since: _____
(dd-mm-yyyy)

Professional qualification[#]: HKICPA membership no.: _____
 Member of other accountancy body
- Name of Institute: _____
- Date of admission: _____ (dd-mm-yyyy)
- Membership no.: _____

Effective date of this change: _____ (dd-mm-yyyy)

(Please use separate sheet, if necessary)

* Please delete as appropriate.

Please put a "✓" in the appropriate box.

Section 4 – OUTGOING TRAINING PERSONNEL

Details of outgoing Member-In-Charge

Name: (Mr./Mrs./Ms.*) _____ (_____)
(Full name in BLOCK letters) (Chinese name, if any)

Job position: _____ HKICPA membership no.: _____

Effective date of this change: _____ (dd-mm-yyyy)

Details of outgoing Scheme Co-ordinator

Name: (Mr./Mrs./Ms.*) _____ (_____)
(Full name in BLOCK letters) (Chinese name, if any)

Job position: _____

Professional qualification#: HKICPA membership no.: _____
 Other accountancy body (Please specify: _____)

Effective date of this change: _____ (dd-mm-yyyy)

Details of outgoing Counselor(s)

1. Name: (Mr./Mrs./Ms.*) _____ (_____)
(Full name in BLOCK letters) (Chinese name, if any)

Job position: _____

Professional qualification#: HKICPA membership no.: _____
 Member of other accountancy body
- Name of Institute: _____
- Date of admission: _____ (dd-mm-yyyy)
- Membership no.: _____

Effective date of this change: _____ (dd-mm-yyyy)

2. Name: (Mr./Mrs./Ms.*) _____ (_____)
(Full name in BLOCK letters) (Chinese name, if any)

Job position: _____

Professional qualification#: HKICPA membership no.: _____
 Member of other accountancy body
- Name of Institute: _____
- Date of admission: _____ (dd-mm-yyyy)
- Membership no.: _____

Effective date of this change: _____ (dd-mm-yyyy)

* Please delete as appropriate.

Please put a "✓" in the appropriate box.

Other prospective member(s) ^:

<u>Name of Counselor(s)</u>	<u>Name of Institute of prospective member(s)</u>	<u>No. of prospective member(s)</u> <i>(no need to fill in prospective member's name)</i>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

(Please use separate sheet, if necessary)

Section 6 – DECLARATION

I declare that the above information is true and complete to the best of my knowledge and belief.

For and on behalf of:

Name of organization

Signature of the Member-In-Charge

Organization chop

Name of the Member-In-Charge

Date

^ HKICPA registered student(s) : HKICPA Qualification Programme ("QP") student(s)

Other prospective member(s) : Member(s)/student(s) of other accountancy bodies or those prospective student(s) intending to enroll in the QP, who are required to acquire practical experience under an Authorized Employer/Authorized Supervisor for HKICPA membership admission.

NOTES

PLEASE READ THESE NOTES CAREFULLY BEFORE COMPLETING FORM AEMP-U

NOTE 1 – THE AUTHORIZED EMPLOYER SCHEME

- 1.1 The quality and contribution of practical experience can be substantially influenced by the nature and standard of supervision received by the registered students of the Hong Kong Institute of Certified Public Accountants ("HKICPA" or "Institute"). This relates both to the acquisition and development of generic competencies and professional attitudes and to more specific technical competencies.
- 1.2 Particular recognition is being given to the vital role of supervision by introducing Authorized Employers and by increased support to employers by the HKICPA. This important feature is to make even closer the key tripartite relationship between HKICPA registered students, their employers and the HKICPA.
- 1.3 The Authorized Employer scheme will involve the Institute accrediting the Authorized Employers on a corporate level so that they have a clear understanding of their obligations in ensuring that HKICPA registered students/other prospective members attain the appropriate type and level of practical experience for membership admission. This approach provides additional quality assurance and control where the Authorized Employers will have a detailed training framework in place to assess the competencies attained by HKICPA registered students/other prospective members.
- 1.4 With effect from 1 January 2005, HKICPA registered students/other prospective members have to work either under an Authorized Employer or an Authorized Supervisor in his/her employing organization to acquire the required practical experience for HKICPA membership admission purpose. This should provide a more flexible approach and should cater to the needs of those HKICPA registered students/other prospective members working for CPA practices and those working in commerce and industry where employer authorization may not be appropriate.
- 1.5 An organization eligible for registration as an Authorized Employer can be a CPA practice, a commercial entity or a public entity. A holding company of a group together with its subsidiaries or an entity with its affiliates which will be training HKICPA registered students/other prospective members under the Practical Experience Framework for HKICPA membership admission purpose may register as an Authorized Employer provided that the subsidiaries/affiliates are operating under a **centralized human resources function and their training systems are under the influence and control of the MIC** of the holding company/entity so that the group as a whole provides a consistent training environment (human resources and training systems) to the HKICPA registered students/other prospective members. The organization which wishes to include its subsidiaries/affiliates in the registration of the Authorized Employer is required to submit a **letter certifying the above relationship of the group companies and a group chart, certified as true and correct by the MIC**, showing the names of the holding company/entity and the subsidiaries/affiliates which will be training HKICPA registered students/other prospective members for HKICPA membership admission.

NOTE 2 – MEMBER-IN-CHARGE ("MIC")

- 2.1 The MIC must be a HKICPA member and hold a senior management position in the organization, such as the proprietor or a partner of a CPA practice or a director of a commercial organization.
- 2.2 The Form **must be** signed by the MIC for and on behalf of the organization.
- 2.3 The MIC has the overall responsibility for the Authorized Employer registration.
- 2.4 The MIC can also register as a Counselor to train HKICPA registered students/other prospective members provided that he/she satisfies the corresponding qualifying requirements.
- 2.5 The MIC should notify the Institute in writing if any training personnel (i.e. MIC/Counselor(s)/SC) has/have been subject to any disciplinary or regulatory action by HKICPA or other accountancy bodies. Any disciplinary or regulatory action records in HKICPA or other accountancy bodies of the MIC/Counselor(s)/SC will not automatically result in rejection of the registration of MIC/Counselor(s)/SC concerned. The Institute may, however, request submission of additional information and/or supporting documents for assessment by the Institute's Qualification and Examinations Board ("Board") before approving the registration.

NOTE 3 – SCHEME CO-ORDINATOR ("SC")

- 3.1 The SC serves as a communication channel with HKICPA.
- 3.2 The SC is responsible for the co-ordination of the Authorized Employer scheme within the organization.
- 3.3 The SC is not required to possess a professional qualification if he/she will only take up a communication and co-ordination role.
- 3.4 The SC who is also nominated as a Counselor has to satisfy the corresponding qualifying requirements before he/she is eligible to sign off the Prospective Member's Record of Practical Experience for Membership Admission ("Training Records") of HKICPA registered students/other prospective members under the Authorized Employer scheme.

NOTE 4 – COUNSELOR

- 4.1 An Authorized Employer is required to nominate suitable staff member(s) who has/have at least three years of membership with HKICPA or an accountancy body accepted by the Council of the Institute to serve as Counselor(s). Full members of the following accountancy bodies currently accepted by the Council are eligible to become a Counselor of the Authorized Employer:-

Chartered Accountants Australia and New Zealand	Chartered Professional Accountants Canada
Institute of Chartered Accountants in England and Wales	Chartered Accountants Ireland
Institute of Chartered Accountants of Scotland	Institute of Chartered Accountants of Zimbabwe
South African Institute of Chartered Accountants	U.S. CPA*

* Designation granted by relevant U.S. State Board of Accountancy.

For the details of the Mutual Recognition Agreements between the Institute and the U.S. International Qualifications Appraisal Board, please refer to the HKICPA website at:

<http://www.hkicpa.org.hk/en/Membership/Registration-and-Licensing/Recognition-of-Overseas-Bodies>.

- 4.2 Full members of HKICPA who have not attained three years of membership with HKICPA but have at least three years of membership with their parent institute previously recognized by the Council of HKICPA are also eligible to become a Counselor.
- 4.3 Practising members of the Chinese Institute of Certified Public Accountants with at least four years of membership are also eligible to become a Counselor.
- 4.4 Counselors are delegated with the responsibilities to train HKICPA registered students/other prospective members under the employment of the Authorized Employer and sign off the Training Records of HKICPA registered students/other prospective members **at least on an annual basis**.
- 4.5 The Counselor does not have to be the immediate supervisor of the HKICPA registered students/other prospective members but he/she is required to be available and able to motivate, counsel and advise the HKICPA registered students/other prospective members under his/her supervision to prepare effectively to meet the HKICPA's practical experience requirements for membership admission purpose.
- 4.6 Each Counselor can supervise at most 8 HKICPA registered students/other prospective members at any point of time. However, if he/she wishes to supervise more than 8 HKICPA registered students/other prospective members, prior approval from the Institute must be sought by the relevant Authorized Employer and the Institute will consider such applications on an individual merit basis.
- 4.7 HKICPA members who have registered as a Counselor will be entitled to 5 CPD hours per annum for supervising each HKICPA registered student/other prospective member. At most 20 CPD hours per year can be claimed under such role.

NOTE 5 – RECOGNITION AND BENEFITS

- 5.1 An Authorized Employer is welcome to mention its status as "An Authorized Employer of the Hong Kong Institute of CPAs" in its recruitment advertisements and materials to attract budding accountants to join the organization. With regard to publicity for any other purposes, prior approval should be obtained from the Institute for any reference made to and/or the use of the Institute's name in any promotional materials.
- 5.2 A list of newly-registered Authorized Employers will be posted on the Institute's website and updated from time to time.
- 5.3 A full list of Authorized Employers with their names, contact details and appointment periods will be posted on the Institute's website.
- 5.4 The Institute will provide guidelines and information to Authorized Employers from time to time to assist them in carrying out their responsibilities under the Authorized Employer scheme.

NOTE 6 – TERMINATION OF REGISTRATION

The registration of an Authorized Employer will be subject to the review by the Board on a case-by-case basis, which may result in termination if the Authorized Employer fails to meet the registration requirements or responsibilities of an Authorized Employer; the Board is of the view that the Authorized Employer has abused its status, or that it is unfit to provide structured training to the HKICPA registered students/other prospective members; or the Authorized Employer misuses the Institute's logo or uses it for misleading marketing beyond the authorization of the Institute; or the Authorized Employer does not fully co-operate in any enquiry, briefing, interview or investigation conducted by the Institute.

NOTE 7 – CHANGE OF PARTICULARS

- 7.1 Any change in contact details and training personnel, such as the MIC, the Counselor(s) or the SC, after the submission of Form AEMP-U should be notified to the Institute **in writing within one month thereof**. A notification without signature or via email is not accepted for this purpose.
- 7.2 CPA practices are required to file with the Institute a duly completed FORM RF-3 (for Firm) or FORM RCP-3A/3B (for Corporate Practice) as appropriate if there is any change in the particulars of Firm/Corporate Practice, including name, registered office or composition of Partners/Directors etc.
- 7.3 CPA practices should notify the Institute of any change in training personnel by completing this form available on the Institute's website (www.hkicpa.org.hk): Homepage → Become a Hong Kong CPA → Qualification Programme → Practical Experience Framework → Competency-based Practical Experience Framework → Form AEMP-U.
- 7.4 Non-CPA organizations should notify the Institute of any change in contact details and training personnel by completing and returning this form available on the Institute's website (www.hkicpa.org.hk): Homepage → Become a Hong Kong CPA → Qualification Programme → Practical Experience Framework → Competency-based Practical Experience Framework → Form AEMP-U.

NOTE 8 – ENQUIRIES

For enquiries, please contact the Education and Training Department – Practical Experience Team of the Institute via email at: pef@hkicpa.org.hk or on (852) 2287 7228.