

IN THE MATTER OF

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

BETWEEN

The Practice Review Committee of the Hong Kong Institute of Certified Public Accountants                      FIRST COMPLAINANT

The Registrar of the Hong Kong Institute of Certified Public Accountants                      SECOND COMPLAINANT

AND

Ms. Chan Wai Ping                      RESPONDENT  
(Membership no.: A15404)

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

Members: Ms. LAU, Wan Ching (Chairman)  
Mr. LEUNG, Ka Yau  
Mr. LOW, Chee Keong  
Mr. LI, Pak Ki  
Mr. CHOI, Wai Wing

Date of Hearing: 30 January 2023

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**REASONS FOR DECISION**

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**(A) INTRODUCTION**

1. These are complaints referred by the Practice Review Committee of the Hong Kong Institute of Certified Public Accountants (the “**PRC**” or “**First Complainant**”) of the Hong Kong Institute of Certified Public Accountants (the “**Institute**”) [Proceeding no.: **D-19-1568P** (the “**First Complaint**”)] and by the Registrar (the “**Registrar**” or “**Second Complainant**”) of the Institute [Proceeding no.: **D-19-1568C** (the “**Second Complaint**”)] against Ms. Chan Wai Ping who is the sole practising director of a corporate practice, Chan Wai Ping & Co. Limited (“**Practice**”).

2. Sections 34(1) and 34(1A) of the Professional Accountants Ordinance (Cap.50) (the “**PAO**”) applied to the Respondent.
3. The First and Second Complaints were heard together before this Disciplinary Committee (“**Committee**”). After the substantive hearing, the term of office of Mr. Low Chee-keong, one of the members of the Committee, serving as a Disciplinary Panel A member of the Institute had expired on 31 January 2023.
4. In compliance with the direction of the Committee, all parties replied that they did not have any objection to all complaints being dealt with in the absence of one Committee member. With the effect of section 33B(1) of the PAO, the Committee continued to proceed with the rest of the proceedings under the quorum of 4 members.

**(B) SUMMARY OF MAIN ISSUES**

5. The Respondent was the sole practising director of the Practice and was responsible for operating the Practice, including its compliance with relevant laws and regulations, also responsible for the Practice’s quality control system and the quality of its audit engagements.
6. Under Part IVA of the PAO, the Institute is empowered to carry out practice review on practice units to ensure the professional standards are being, or have been observed, maintained, or applied (see section 32B(1) of PAO).
7. The Practice was subject to a first-time practice review under the PAO in March 2016 and a follow-up practice review (“**Review**”) which commenced in May 2018 and concluded in June 2019 to evaluate if the Practice had undertaken appropriate actions to address the findings in the first-time visit conducted in March 2016.
8. The particulars of the First Complaint and Second Complaint were set out in separate letters dated 5 October 2021, from the First Complainant to the Registrar and from the Second Complainant to the Council of the Institute.

**(i) First Complaint**

9. The main contention against the Respondent related to the First Complaint was based on the findings by the practice review team (“**Reviewer**”) in the Review that:
  - (a) The Respondent amended audit workpaper files of Client D (see **Part E(ii)(a)** below);
  - (b) The absence of audit programmes in relation to 26 out of 65 audit engagements;
  - (c) The Practice provided accounting services to 25 of the Practice’s audit clients and hence creating a threat of independence;
  - (d) Specific accounting deficiencies on Client D and auditing deficiencies for Client K.

10. In view of the findings of Reviewer, the PRC had decided to raise the First Complaint against the Respondent that section 34(1)(a)(vi) of the PAO applies to the Respondent in that the Respondent failed or neglected to observe, maintain, or otherwise apply professional standards in respect of the assembly of audit workpaper files, maintenance of the Practice's system of quality control and performance of the audits of the financial statements of Client D and Client K.

**(ii) Second Complaint**

11. The main contention against the Respondent related to the Second Complaint was concerned with that the Institute, while handling the First Complaint, found that the Respondent had failed to notify the Registrar of a change in the address of its registered office in accordance with section 31 of PAO, failure to comply of which is a criminal offence.

12. As a result, the Second Complainant had decided to raise the Second Complaint against the Respondent that the Respondent was guilty of dishonourable conduct under section 34(1)(a)(x) of PAO.

**(C) THE PROCEEDINGS**

**(i) Complainants' application under Disciplinary Committee Proceedings Rules**

13. The Respondent did not comply with the procedural timetable dated 3 December 2021 and failed to file the Respondent Case by 11 February 2022. After the Respondent defaulted to file her Case, she had not returned calls to the Clerk to the Committee by phone as requested on 14, 15 and 22 February 2022.

14. After no response was received from the Respondent, the legal representative of the Complainants complied with the procedural timetable/direction, filed, and served the Checklist on 28 April 2022.

15. On 17 May 2022, the Committee further directed the Respondent to file her Case by 31 May 2022 and to file and serve the Checklist on or before 14 June 2022, also directed the Respondent shall not file any submission or evidence if she failed to meet these deadlines unless with the leave of the Committee or Chairman. Again, the Respondent did not have any response and did not file and serve any Respondent's Case nor Checklist on or before the deadline as directed.

16. On 15 June 2022, the legal representative of the Complainants made an application under Rule 36 of the Disciplinary Committee Proceedings Rules ("DCPR") asking the Committee to exercise the discretion to determine all Complaints and to dispense with the oral hearing on the ground that:

- (a) Since at least February 2022, the Respondent had repeatedly ignored any communication by the Committee by letter to the Respondents' registered office, to the last known correspondence address, by phone and by emails;
- (b) The Respondent failed to comply with the procedural timetable and directions of the Committee to file the Respondent's Case and documents.

- (c) The only inference could be drawn from the conduct of the Respondent was that the Respondent did not wish to engage with the Committee and has waived her right to participate in the proceedings.
17. It was reported by the legal representative of the Complainants that the copy of their application under DCPR served to the Respondent's registered office by post was returned by the Hong Kong Post on 16 June 2022 with the remark that the Respondent's address was "not occupied".
18. On 27 June 2022, the Committee directed the Complainants to file and serve their submission and authorities in support within 7 days from the direction and the Respondent could file and serve the reply with authorities in support (if any) to the Complainants' submission within 7 days thereafter. No submission nor response was received from the Respondent on or before the deadline as directed.
19. The legal representative of the Complainants filed and served the submission and supplemented the following:
- (a) There is a burden on all professionals subject to a regulatory regime to engage with the regulator, thus the Respondent had a duty to engage with the Institute. The Complainants relied on section 31 of the PAO and paragraphs 38(2) and 39 in the Court of Appeal judgment *Registrar of the Hong Kong Institute of Certified Public Accountants and another v Chan Yui Hang and others* CACV226/2019;
  - (b) The decision to continue a disciplinary hearing in the absence of the respondent must be guided by the objective of the disciplinary body and the consideration that fair, economical, expeditious, and efficient disposal of allegations made against a professional is of very real importance (*Chan Yui Hang* case).
  - (c) It was one of the objectives of the Institute to protect the public interests to regulate the practice of the accountancy profession, to represent the view of the profession and to preserve and maintain its reputation, integrity, and status and to discourage dishonourable conduct and practices by CPAs (section 7 of the PAO);
  - (d) It was more appropriate for the Committee to exercise the general discretion under rule 36 of the DCPR in the case of a party had failed to appear to comply with the direction.
20. In consideration of the Complainants' submission and relevant legal authorities, also the conduct of the Respondent who was not legally represented and the complaints against her, the Committee directed on 25 July 2022 that the substantive oral hearing shall be dispensed with unless any written objection is submitted by the parties within the next 14 days.
21. On 8 August 2022, the Respondent raised objection to the Complainant's application because she could present her oral submission at the hearing in order to present the "improvement actions" she adopted to meet the requirements of quality control standards and procedures.
22. Considering the fairness of trial and submission from all parties, the Committee directed that the substantive oral hearing to be held on 21 December 2022.
- (ii) **Respondent's application for closed hearing**
23. On 7 October 2022, the Respondent applied for "*the hearing or any part thereof to be held in private*" on the ground of her belief that there was "*no public interest involved in the proceedings*".

24. On 21 October 2022, the Respondent, in compliance with the direction of the Committee to clarify her application, supplemented four grounds in support of her application:
- (a) All her clients were small and medium-sized entities (“SME”) and their turnover and assets are not exceeded HK\$100 million;
  - (b) All her clients audited financial statements were prepared under the Small and Medium-sized Entity Financial Reporting Standard (“SME-FRS”);
  - (c) She had already updated her firm’s address of the Registry in August 2021 and she believed that there was no material impact to the public;
  - (d) The complaints did not involve serious frauds and misconducts.
25. The Complainants opposed the Respondent’s application for a closed hearing and set out the reasons and legal authorities relied in the letter dated 28 October 2022:
- (a) It was the requirement stipulated in s36(1A) of the PAO for a public hearing unless it is in “the interest of justice” not to do so;
  - (b) The principle of “open justice” as considered in the *Registrar of the Hong Kong Institute of Certified Public Accountants & another v Wong Tak Man Stephen & Another* HCAL187/2016 ([2020] HKCFI 2553) set out that open justice is an important means to achieve justice and restriction on open justice represented a compromise between different important interests, rights and freedom and must be justified after balancing all the interests, rights, and freedoms. There are known consideration tipping the balance against restriction, also factors tipping the balance for the restriction of open justice, especially if open justice would frustrate the ultimate aim of doing justice;
  - (c) All four grounds put forward by the Respondent were not reasons for departing from the notion of open justice nor had established any compelling interest that might tip the balance to a closed hearing.
26. After considering parties’ submissions, the relevant statutes and legal principles, the nature and content of complaints against the Respondent, also all circumstance related to Respondent’s application, the application of the Respondent was dismissed and parties had liberty to apply the costs of this application. The Committee delivered the written decision to parties on 16 November 2022 and would not repeat in full here. In summary, the Committee rejected the Respondent’s argument of “no public interest involved in this proceeding”; also ruled that none of the Respondent’s ground supported for any reason to depart from the notion of open justice nor there was any compelling interest that might tip the balance to a closed hearing. In addition, the Committee did not find any open justice would frustrate the ultimate aims of doing justice if the hearing be held in public.

**(iii) Respondent’s late application to submit fresh evidence**

27. The substantive hearing did not proceed on 21 December 2022 because the Respondent notified the Committee approximately an hour before the hearing time on that day that she could not attend the hearing because of sickness and she requested to adjourn the substantive hearing to January 2023. After then, the Committee directed to adjourn the substantive hearing to 30 January 2023.
28. When the Respondent was giving her closing in the substantive hearing on 30 January 2023, the Respondent said she wanted to tender two sets of documents as evidence including two sets of Notification for change of particulars of a corporate practice (Form RCP-3A) together with

attached documents because these documents could prove her attempts to notify the Institute the change of the registered office's address, that supported her argument that there was not a long delay and she was not uncooperative. The Respondent added, the reason for late submission of these documents was because she misunderstood the direction of the Committee.

29. The Respondent admitted she failed to comply with the PAO to update the Practice's registered office address with the Institute within the prescribed period. The Respondent claimed that she filled up a Form RCP-3A (in which the date of its declaration column had a date chop marking "27 Aug 2021") and sent it together with attached documents [**"Form 2021"**] to the Institute by ordinary post at the end of August 2021 but she could not recall the exact date she posted. When she renewed her membership in last year, she noticed the Institute did not receive Form 2021, so she filled up another Form RCP-3A (in which the date of its declaration column had blue pen marking "20 Dec 2022") in December 2022 and attached with supporting documents to the Institute [**"Form 2022"**].
30. She said, Form 2021 and Form 2022 were the copies of the original. However, the Committee noticed the content of Form 2022 was filled with clear blue ball pen marking. Upon the enquiry by the Committee, the Respondent admitted that Form 2022 was original copy and she did not send it out to the Institute, she just produced it for the mitigation purpose. The Respondent amended her application to tender Form 2021 as evidence only. Upon the Committee's further enquiry, the Respondent admitted that she did not have any proof of posting for Form 2021 nor ever contacted the Institute to confirm its receipt of the same. The Respondent said she never expected the Institute did not receive Form 2021.
31. The legal representative of the Complainants responded that the Complainants did not receive Form 2021 or Form 2022 from the Respondent before this substantive hearing. According to Institute's record, the Practice's registered office address record maintained with the Institute as of 5 October 2021 was Lockhart Road address. And the Respondent submitted her business address for her CPA (practising) on 1 January 2020 and 15 December 2021 via online.
32. The Complainants did not object the Respondent's application to tender Form 2021 as evidence.
33. The Committee did not accept the Respondent's argument for misunderstanding the direction as any valid reason to support her late submission of evidence. From the history of procedures and correspondences, the Respondent was well informed with relevant procedural timetable and directions and should know the submission deadline of evidence and her case (also see **Part (C)(i)** above). She not only did not comply with the procedural timetable and directions, but also never brought to the Committee's attention for any of her alleged misunderstanding about the direction.
34. However, considering parties' submission and Form 2021 might be related to the defence of the Respondent against the Second Complaint, adding to the fact that the Complainants did not object the Respondent's application and for the fairness of the hearing, the Committee exercised the discretion to allow the Respondent to tender Form 2021 as evidence before the Committee in the hearing.

**(D) BURDEN AND STANDARD OF PROOF**

35. The Complainants bear the initial burden of proof in respect of the complaints (Rule 13 of DCPR). The civil standard of proof (on the balance of probabilities) applies as suitably adjusted so that the more serious an allegation, the more compelling must be the evidence (paragraphs 17 to 19 of the Guidelines 1.101A – *Guidelines for the Chairman and the Committee on Administering the DCPR*).

**(E) FIRST COMPLAINT**

**(i) Relevant professional standards and Code of Ethics**

36. Hong Kong Standard on Auditing (“HKSA”) 220 *Quality Control for an Audit of Financial Statements* provides that:  
“Acceptance and Continuance of Client Relationships and Audit Engagements  
12. The engagement partner shall be satisfied that appropriate procedures regarding the acceptance and continuance of client relationships and audit engagements have been followed, and shall determine that conclusions reached in this regard are appropriate. (Ref: Para. A8-A9)”
37. HKSA 230 *Audit Documentation* specifies that:  
“Assembly of the Final Audit File  
A21. HKSQC 1 requires firms to establish policies and procedures for the timely completion of the assembly of audit files. An appropriate time limit within which to complete the assembly of the final audit file is ordinarily not more than 60 days after the date of the auditor's report.”
38. HKSA 240 *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements* provides that:  
“Management and Others within the Entity  
17. The auditor shall make inquiries of management regarding:  
(a) Management's assessment of the risk that the financial statements may be materially misstated due to fraud, including the nature, extent and frequency of such assessments; (Ref: Para. A12-A13)  
(b) Management's process for identifying and responding to the risks of fraud in the entity, including any specific risks of fraud that management has identified or that have been brought to its attention, or classes of transactions, account balances, or disclosures for which a risk of fraud is likely to exist; (Ref: Para. A14)  
(c) Management's communication, if any, to those charged with governance regarding its processes for identifying and responding to the risks of fraud in the entity; and  
(d) Management's communication, if any, to employees regarding its views on business practices and ethical behavior.  
18. The auditor shall make inquiries of management, and others within the entity as appropriate, to determine whether they have knowledge of any actual, suspected, or alleged fraud affecting the entity. (Ref: Para. A15-A17)

#### Identification and Assessment of the Risks of Material Misstatement Due to Fraud

26. When identifying and assessing the risks of material misstatement due to fraud, the auditor shall, based on a presumption that there are risks of fraud in revenue recognition, evaluate which types of revenue, revenue transactions or assertions give rise to such risks. Paragraph 47 specifies the documentation required where the auditor concludes that the presumption is not applicable in the circumstances of the engagement and, accordingly, has not identified revenue recognition as a risk of material misstatement due to fraud. (Ref: Para. A28-A30)

#### Audit Procedures Responsive to Risks Related to Management Override of Controls

32. Irrespective of the auditor's assessment of the risks of management override of controls, the auditor shall design and perform audit procedures to:
- (a) Test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements. In designing and performing audit procedures for such tests, the auditor shall: (i) Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments; (ii) Select journal entries and other adjustments made at the end of a reporting period; and (iii) Consider the need to test journal entries and other adjustments throughout the period. (Ref: Para. A41-A44)
  - (b) Review accounting estimates for biases and evaluate whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud. In performing this review, the auditor shall: (i) Evaluate whether the judgments and decisions made by management in making the accounting estimates included in the financial statements, even if they are individually reasonable, indicate a possible bias on the part of the entity's management that may represent a risk of material misstatement due to fraud. If so, the auditor shall re-evaluate the accounting estimates taken as a whole; and (ii) Perform a retrospective review of management judgments and assumptions related to significant accounting estimates reflected in the financial statements of the prior year. (Ref: Para. A45-A47)
  - (c) For significant transactions that are outside the normal course of business for the entity, or that otherwise appear to be unusual given the auditor's understanding of the entity and its environment and other information obtained during the audit, the auditor shall evaluate whether the business rationale (or the lack thereof) of the transactions suggests that they may have been entered into to engage in fraudulent financial reporting or to conceal misappropriation of assets. (Ref: Para. A48)
39. HKSA 315 *Identifying and Assessing Risks of Material Misstatement through Understanding the Entity and Its Environment* provides that:
- “The Entity’s Internal Control
12. The auditor shall obtain an understanding of internal control relevant to the audit. Although most controls relevant to the audit are likely to relate to financial reporting, not all controls that relate to financial reporting are relevant to the audit. It is a matter of the auditor’s professional judgment whether a control, individually or in combination with others, is relevant to the audit. (Ref: Para. A50–A73)



#### Nature and Extent of the Understanding of Relevant Controls

13. When obtaining an understanding of controls that are relevant to the audit, the auditor shall evaluate the design of those controls and determine whether they have been implemented, by performing procedures in addition to inquiry of the entity's personnel. (Ref: Para. A74–A76)

#### Identifying and Assessing the Risks of Material Misstatement

25. The auditor shall identify and assess the risks of material misstatement at:

- (a) the financial statement level; and (Ref: Para. A122–A125)
- (b) the assertion level for classes of transactions, account balances, and disclosures, (Ref: Para. A126–A131)

to provide a basis for designing and performing further audit procedures.

#### Documentation

32. The auditor shall include in the audit documentation:

- (a) The discussion among the engagement team where required by paragraph 10, and the significant decisions reached;
- (b) Key elements of the understanding obtained regarding each of the aspects of the entity and its environment specified in paragraph 11 and of each of the internal control components specified in paragraphs 14–24; the sources of information from which the understanding was obtained; and the risk assessment procedures performed;
- (c) The identified and assessed risks of material misstatement at the financial statement level and at the assertion level as required by paragraph 25; and
- (d) The risks identified, and related controls about which the auditor has obtained an understanding, as a result of the requirements in paragraphs 27-30. (Ref: Para. A153-156)”

40. HKSA 320 *Materiality in Planning and Performing an Audit* provides that:

“Requirements - Determining Materiality and Performance Materiality When Planning the Audit

10. When establishing the overall audit strategy, the auditor shall determine materiality for the financial statements as a whole. If, in the specific circumstances of the entity, there is one or more particular classes of transactions, account balances or disclosures for which misstatements of lesser amounts than materiality for the financial statements as a whole could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements, the auditor shall also determine the materiality level or levels to be applied to those particular classes of transactions, account balances or disclosures. (Ref: Para. A3-A12)

11. The auditor shall determine performance materiality for purposes of assessing the risks of material misstatement and determining the nature, timing, and extent of further audit procedures. (Ref: Para. A13)”

41. HKSA 330 *The Auditor's Responses to Assessed Risks* provides that:

“Audit Procedures Responsive to the Assessed Risks of Material Misstatement at the Assertion Level

6. The auditor shall design and perform further audit procedures whose nature, timing and extent are based on and are responsive to the assessed risks of material misstatement at the assertion level. (Ref: Para. A4-A8)

## Documentation

28. The auditor shall include in the audit documentation:
- (a) The overall responses to address the assessed risks of material misstatement at the financial statement level, and the nature, timing and extent of the further audit procedures performed;
  - (b) The linkage of those procedures with the assessed risks at the assertion level; and
  - (c) The results of the audit procedures, including the conclusions where these are not otherwise clear. (Ref: Para. A63)”
42. HKSA 500 *Audit Evidence* provides that:  
“Sufficient Appropriate Audit Evidence
6. The auditor shall design and perform audit procedures that are appropriate in the circumstances for the purpose of obtaining sufficient appropriate audit evidence. (Ref: Para. A1-A25)”
43. Hong Kong Standard on Quality Control 1: *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements* (“**HKSQC 1**”) provides that:  
“Independence
21. The firm shall establish policies and procedures designed to provide it with reasonable assurance that the firm, its personnel and, where applicable, others subject to independence requirements (including network firm personnel) maintain independence where required by relevant ethical requirements. Such policies and procedures shall enable the firm to: (Ref: Para. A10)
- (a) Communicate its independence requirements to its personnel and, where applicable, others subject to them; and
  - (b) Identify and evaluate circumstances and relationships that create threats to independence, and to take appropriate action to eliminate those threats or reduce them to an acceptable level by applying safeguards, or if considered appropriate, to withdraw from the engagement, where withdrawal is possible under applicable law or regulation.

## Engagement Performance

32. The firm shall establish policies and procedures designed to provide it with reasonable assurance that engagements are performed in accordance with professional standards and applicable legal and regulatory requirements, and that the firm or the engagement partner issue reports that are appropriate in the circumstances. Such policies and procedures shall include:
- (a) Matters relevant to promoting consistency in the quality of engagement performance; (Ref: Para. A32-A33)
  - (b) Supervision responsibilities; and (Ref: Para. A34)
  - (c) Review responsibilities. (Ref: Para. A35)”
44. SME-FRS provides that:  
“Revenue  
Recognition: sale of goods
- 11.2 Revenue from the sale of goods should be recognised when all the following conditions have been satisfied:
- (a) The entity has transferred to the buyer the significant risks and rewards of ownership of the goods;

- (b) The entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) The amount of revenue can be measured reliably;
- (d) It is probable that the economic benefits associated with the transaction will flow to the entity; and
- (e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Recognition: rendering of services

11.3 When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction should be recognised by reference to the stage of completion of the transaction at the end of the reporting period. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- (a) The amount of revenue can be measured reliably;
- (b) It is probable that the economic benefits associated with the transaction will flow to the entity;
- (c) The stage of completion of the transaction at the end of the reporting period can be measured reliably; and
- (d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.”

45. Code of Ethics for Professional Accountants provides that:

“Fundamental Principles

100.5 A professional accountant shall comply with the following fundamental principles:

...

- (c) Professional Competence and Due Care – to maintain professional knowledge and skill at the level required to ensure that a client or employer receives competent professional services based on current developments in practice, legislation and techniques and act diligently and in accordance with applicable technical and professional standards.

Professional Competence and Due Care

130.1 The principle of professional competence and due care imposes the following obligations on all professional accountants:

- (a) To maintain professional knowledge and skill at the level required to ensure that clients or employers receive competent professional service; and
- (b) To act diligently in accordance with applicable technical and professional standards when performing professional activities or providing professional services.

130.2 Competent professional service requires the exercise of sound judgment in applying professional knowledge and skill in the performance of such service. Professional competence may be divided into two separate phases:

- (a) Attainment of professional competence; and
- (b) Maintenance of professional competence.

130.3 The maintenance of professional competence requires a continuing awareness and an understanding of relevant technical, professional, and business developments. Continuing professional development enables a professional accountant to develop and maintain the capabilities to perform competently within the professional environment.

130.4 Diligence encompasses the responsibility to act in accordance with the requirements of an assignment, carefully, thoroughly and on a timely basis.

130.5 A professional accountant shall take reasonable steps to ensure that those working under the professional accountant's authority in a professional capacity have appropriate training and supervision.

130.6 Where appropriate, a professional accountant shall make clients, employers or other users of the accountant's professional services or activities aware of the limitations inherent in the services or activities."

**(ii) Facts and circumstances**

46. In the Review, the Reviewer reviewed the Practice's system of quality control, and the workpapers underlying the audits of the financial statements of Client D and Client K for the year ended 31 December 2016. Both sets of financial statements were prepared under SME-FRS.

47. According to the First Complainant's amended case, facts and circumstances in support of the First Complaint were related to findings in the Review, namely, the amendment of audit workpaper files of Client D, absence of audit programs, provision of accounting services to audit clients and Client D's accountancy deficiencies and Client K's auditing deficiencies. The Respondent did not dispute with most of the facts stated in the First Complainant's amended case.

***(a) Amendment of audit workpaper files of Client D***

48. Paragraph A21 of Hong Kong Standard on Auditing ("HKSA") 230 *Audit Documentation* specifies that the completion of the assembly of the final audit file be ordinarily not more than 60 days after the date of the auditor's report.

49. It was not disputed by the parties that during the first day of visit on 30 May 2018, the Reviewer found out that there was amendment of audit workpaper files of Client D. On 30 May 2018, the Reviewer requested the Practice to provide information on the last modified date of the electronic copy of the relevant workpapers of Client D's audit. The Reviewer observed from a display on the computer screen that four computer files of audit workpapers were last modified nine minutes to about 45 minutes before the Reviewer's request. The First Complainant relied on the conversation between the Respondent and the Reviewer in which the Respondent admitted to the Reviewer that she amended the workpapers in reaction to the Review and the Respondent also claimed that she could not identify what had been amended.

50. In the substantive hearing, the Respondent did not dispute there was amendment of audit workpaper files of Client D but she could not remember what she had amended. She contended that she did not mislead the Reviewer into believing that the Practice had complied with the relevant professional standards on file assembly because the amendment only concerned with clerical matters, for example, the adjustment of margin, initializing the signature and date. By doing so, she could print the files out neatly and provide the hard copy to the Reviewer. She did not know that the Reviewer could read the soft copy and no need for her to print out the hard copy.

51. The legal representative of the First Complainant submitted that the Respondent's contention raised in the hearing was different from what she told the Reviewer on 30 May 2018. Also, the response of the Respondent to the Reviewer on 30 May 2018 was suspicious. However, the legal representative of the First Complainant fairly conceded that the finding for the Respondent to mislead the Reviewer was wholly based on the Respondent's reply to the Reviewer on 30 May 2018 and no other evidence to support. From that basis, the First Complainant agreed to amend the case by deleting the wording "*to mislead the Reviewer into believing that the Practice had complied with the relevant professional standards on file assembly*". Thus, the relevant finding relied by the First Complainant against the Respondent in this issue was only confined to "*the Respondent amended audit workpaper files of Client D*". The legal representative of the First Complainant added, despite the amendment, the Respondent still failed to comply with professional standards.
52. In the case of the 2016 audit of Client D, the assembly of the audit workpaper file would need to be completed by 29 October 2017 under paragraph A21 of HKSA 230. It was the fact agreed by parties that the actual file assembly date as stated on Client D's file completion checklist was 30 September 2017, i.e. before the file assembly deadline. And the amendment made by the Respondent on the workpaper for the Review on 30 May 2018 was after the actual file assembly date. And the material four computer files of audit workpapers were last modified nine minutes to about 45 minutes before the Reviewer's request.
53. The amendment was clearly the Respondent's deliberate act and her excuse as amendment of clerical matters without providing the details was not a valid reason to deviate from the applicable auditing standards. The amendment to audit workpaper files of Client D by the Respondent was a non-compliance with paragraph A21 of HKSA 230.

***(b) Absence of Audit programs***

54. Paragraph 32 of HKSQC 1 requires the Practice to establish policies and procedures designed to provide it with reasonable assurance that engagements are performed in accordance with professional standards and applicable legal and regulatory requirements, and that the firm or the engagement partner issued reports that are appropriate in the circumstances. Such policies and procedures shall include matters relevant to promoting consistency in the quality of engagement performance, supervision responsibilities and review responsibilities.
55. The First Complainant submitted that the audit programs would set out the nature and extent of audit procedures designed and performed to address audit risks identified and they are important evidence in support of the auditor's conclusion and opinion and such procedures usually include:
- (a) understanding of the client's business processes and key internal controls;
  - (b) evaluation of design and implementation of clients' internal controls;
  - (c) fraud risk assessment (including inquiry of management about fraud matters, consideration of fraud risk in revenue recognition, management override of controls);
  - (d) identification of risks of material misstatements by clients;
  - (e) computation and application of audit materiality, performance materiality and a clearly trivial amount for the purpose of identifying risks;
  - (f) preliminary analytical review; and
  - (g) consideration of the relevant laws and regulations.

56. It was not disputed by parties that during the Review, the Respondent provided an audit client list for the relevant period showing that there were 40 clients involving 65 audit engagements. From the workpapers of 26 of these audit engagements, there was no evidence that the Respondent had performed the audits with audit programs, which were some very basic audit planning and evaluation before engaging an audit engagement.
57. The Respondent said she had informed the Reviewer the reason that she did not perform audits with the audit programs as pointed out by the First Complainant was because of fee, time and costs incurred. In addition, her clients were small companies which did not have much budget to spend. In addition, the Respondent contended that she had carried out necessary audit procedures and checked to the vouchers. She believed an excel file name "*Sales transaction test 2016*" shown in a photo taken by the Reviewer against her computer's screen (P.31, Hearing Bundle for Substantive Hearing) was related to the audit work for Client D's revenue. However, she could not tell out what information in such excel file was related to and she forgot what she had done.
58. The reasons put forward by the Respondent for not performing the audits with audit programs reflected a lack of sufficient understanding of professional standards and a lack of professional competence. And her explanation neither provided way to know about the audit materiality nor how she arrived at her audit opinion. The extent of her failure to perform the basic procedures in the Practice's audit engagements showed that there was a systematic failure to design and perform the audit engagements to identify audit risks and to address such risks, so there was a systematic deficiency of policies and procedures in ensuring quality of engagement performance. The Respondent failed to comply with paragraph 32 of HKSQC 1.

*(c) Provision of accounting services to audit clients*

59. Paragraph 21 of HKSQC 1 requires the Practice to establish policies and procedures to ensure that independence requirements are met.
60. It was not disputed by the parties that during the Review, the Practice provided another audit client list for the relevant period, the Respondent admitted to the Reviewer that the Practice had provided accounting services (bookkeeping) to 25 of the Practice's audit clients. The Respondent explained that these clients were small and medium sized entities and the services were of a routine or mechanical nature. However, the turnover of some of the entities close to HK\$10 million, involving more than a thousand of transactions.
61. The Complainant submitted that by reviewing the accounts prepared by the Practice, the Respondent had breached the independence requirement by creating what is commonly known as "self-review risk", i.e., the auditor reviewing his/her own work.
62. From the above, the evidence showed that the Respondent failed to maintain proper policies and procedures enabling it to identify and evaluate circumstances that created threats to independence, and to take action and/or apply safeguards to eliminate those threats or reduce them to an acceptable level. The Respondent had therefore breached paragraph 21 of HKSQC 1.

*(d) Client D's accountancy issues*

63. Apart from the issues on audit workpapers mentioned above, the First Complainant submitted that the Reviewer also identified other issues concerning the Client D's accountancy deficiencies in relation to revenue and revenue cut-off. The Respondent did not dispute with the above facts.
64. At the relevant times, the principal activities of Client D for the year ended 31 December 2016 were manufacturing, selling and installation of fabricated metal and maintenance of elevators. The financial statements recorded total revenue of HK\$88.3 million during the year, which exceeded the audit materiality of HK\$0.88 million.
65. The Respondent issued an unmodified auditor's report dated 30 August 2017 on Client D. The auditor's report stated that the financial statements of Client D were properly prepared in accordance with SME-FRS, the audit was conducted in accordance with HKSA and the Practice has complied with the Code of Ethics for Professional Accountants. The financial statements stated basis of recognizing revenue are:
- (a) income from the contracts of manufacture and sale of fabricated metal was recognized on delivery of goods;
  - (b) income from installation and maintenance services was recognized when the services were rendered.
66. In recognizing revenue deriving from uncompleted work, the total costs billed by Client D's suppliers was HK\$26.9 million and the revenue billed by Client D to its customers was HK\$31.2 million.

**Revenue transaction test**

67. Paragraphs 11.2 and 11.3 of SME-FRS specify the recognition of the revenue from the sale of goods and rendering of services.
68. In the audit workpapers, there was a schedule named "Analysis of uncompleted contract works" which contained a list of incomplete projects, showing the total costs billed by suppliers of HK\$26.9 million, and total revenue billed to customers of HK\$31.2 million.
69. The Respondent had conducted tests on three incomplete projects in the list and had purportedly test-checked to sales invoices, delivery orders, "extra site work items" and purchase orders, for revenue billed to customers.
70. The audit workpapers did not show that the Respondent had performed any audit procedures to ascertain revenue for completed projects. The audit schedule "Analysis of uncompleted contract works" did not tie to any turnover or cost of sales amounts recognised in the income statement, and the audit workpapers simply did not contain any information about the respective amounts of revenue generated from completed and incomplete projects.

71. During the Review, the Respondent submitted that she had test checked supporting documents for completed projects. However, in an audit schedule titled “Detailed profit or loss account”, there was a workpaper reference <R3>. Apart from the total revenue figure of HK\$88.3 million, no evidence of audit procedures performed relating to revenue could be found in audit workpaper reference <R3>.
72. In the hearing, the Respondent did not dispute the above facts except she contended that R3 was referred to the completed projects and she did test checked supporting documents. But she could not find R3 and needed to check her files or might be she omitted to print it out. However, the audit workpaper file did not contain any evidence to support the Respondent’s performance of any such procedures.
73. From this premise, the Respondent did not conduct test on completed work to ensure that revenue is properly recognized in accordance with paragraphs 11.2 or 11.3 of SME-FRS.

**Revenue cut-off test**

74. Paragraph 6 of HKSA 500 *Audit Evidence* provides that the auditor shall design and perform audit procedures that are appropriate in the circumstances for the purpose of obtaining sufficient appropriate audit evidence.
75. In view of the nature of Client D’s business and the fact that there were incomplete projects as at the year-end date, audit procedures would need to be performed to ascertain the cut-off assertion of revenue. The Respondent explained in the Review that she had test checked progress billings issued for uncompleted projects after the year-end date for the purpose of verifying whether the revenue was recognised in the correct period.
76. The audit workpapers did not contain any evidence to support the Respondent’s submissions. Also, the Practice’s audit documentation that it had test checked “delivery orders” / “extra site work items” did not contain sufficient details on the precise nature of documents reviewed to evidence the project work performed, to justify the Practice’s concurrence with the cut-off assertion on revenue. In fact, that audit schedule did not specify that the objective of the audit procedures carried out was to ascertain proper cut-off of revenue.
77. The Respondent did not dispute with the above facts.
78. As a result, the Respondent failed to comply with paragraph 6 of HKSA 500 Audit Evidence, in that she failed to design and perform audit procedures to obtain sufficient appropriate audit evidence on revenue to ascertain its occurrence, accuracy and cut-off assertions.

***(e) Client K’s auditing issues***

79. The First Complainant submitted that the Reviewer also identified other issues concerning Client K’s auditing deficiencies in relation to client and engagement acceptance, risk assessment and responses, audit materiality and fraud risks assessment.



80. At the relevant times, Client K was principally engaged in the provision of transportation services. The Respondent issued a qualified opinion dated 18 August 2017 for the year ended 31 December 2016 that the Practice was unable to determine whether adequate accounting records had been kept and the Practice had not obtained all the information and explanations that the Practice considered necessary for the purpose of audit.
81. However, in the audit workpaper, there is no evidence that the Respondent had adopted basic audit programs, it only included audit schedules on different account balances and supporting documents.
82. The Respondent did not dispute with the above facts.

**Client and engagement acceptance**

83. Paragraph 12 of HKSA 220 *Quality Control for an Audit of Financial Statements* provides that the engagement partner shall be satisfied that appropriate procedures regarding the acceptance and continuance of client relationships and audit engagements have been followed, and shall determine that conclusions reached in this regard are appropriate.
84. Paragraphs 12 and 13 of HKSA 315 *Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment* provide that the auditor shall obtain an understanding of the entity's internal control and shall evaluate the design of those controls and determine whether they have been implemented, by performing procedures in addition to inquiry of the entity's personnel.
85. The Respondent did not dispute that the audit workpapers did not show that the Practice had performed any procedures regarding client and engagement acceptance, including obtaining an understanding of the client company's key business processes and underlying internal controls relevant to the audit, and evaluating them. Such an understanding and/or evaluation would impact on the level of risk associated in accepting the audit client and the engagement.
86. Accordingly, the Respondent failed to comply with paragraph 12 of HKSA 220, and paragraphs 12 and 13 of HKSA 315.

**Risk assessment and responses**

87. Paragraphs 25 and 32 of HKSA 315 provide that auditors were required to identify and assess the risks of material misstatement and set out the required audit documentation.
88. Paragraph 6 of HKSA 330 *The Auditor's Responses to Assessed Risks* provides that the auditor shall design and perform audit procedures responsive to the assessed risks of material misstatement at the assertion level; and paragraph 28 of HKSA 330 sets out the required audit documentation.

89. In view of the lack of audit programs, the audit workpapers did not show that the Practice had performed any procedures (including any preliminary analytical review) to identify and/or assess the risk of material misstatement at the financial statements level and at the assertion level concerning the major financial statements items, i.e. revenue, cost of revenue, expenses, property, plant and equipment, and related party transactions.
90. As such, the workpapers also did not show that the Practice had designed and performed further audit procedures whose nature, timing and extent are based on and are responsive to the assessed risks of material misstatement at the assertion level. For example, there is no evidence the Practice had ever planned and performed, or justified the non-performance of, procedures in the areas of consideration of laws and regulations pertaining to the audit, subsequent event review and final analytical review, in response to the risk(s) of material misstatement identified.
91. The Respondent did not dispute with the above facts. Accordingly, the Respondent had breached HKSA 315 and HKSA 330.

#### **Audit materiality**

92. Paragraphs 10 and 11 of HKSA 320 *Materiality in Planning and Performing an Audit* provide that auditor should determine materiality for the financial statements as a whole and performance materiality when planning the audit.
93. There was no evidence that the Practice had determined an audit materiality level. Accordingly, there was no quantitative basis over which audit samples could be consistently selected for carrying out audit procedures. An example is that in the audit schedule titled "Revenue", four items of revenue amounting to HK\$51,000, HK\$63,000, HK\$96,000 and HK\$189,000 were tested and checked to supporting documents. There was no justification for why these four items were selected and if there was a material level, there was no explanation as to why other items with amounts within the above range were not selected for testing.
94. The Respondent did not dispute the above facts.
95. From the above, in the absence of any quantitative basis on which sampling could be based, the Practice's selection of items for testing would be highly subjective and haphazard. Accordingly, the Respondent failed to comply with paragraphs 10 and 11 of HKSA 320.

#### **Fraud risks assessment**

96. Paragraphs 17, 18, 26 and 32 of HKSA 240 *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements* provide that the auditor should make inquiries of management and others within the entity, to identify and assess the risks of material misstatement due to fraud, and to design and perform audit procedures responsive to risks related to management override of controls.

97. There was no evidence that the Practice had made any assessment of fraud risks when performing the audit nor the Practice had made any enquiry with management concerning any risk and/or instances of fraud that would impact the audit. Further, there was no evidence that the Practice had designed and performed any audit tests on the appropriateness of journal entries recorded in the general ledger, which is a required audit procedure irrespective of the auditor's assessment of the risks of management override of controls.
98. While the Practice issued a qualified auditor's opinion that there was no documentary evidence to support that Client K did provide services during the relevant year, the Practice did not evaluate whether such a limitation of scope would have an impact on its assessment of fraud risk in revenue recognition.
99. The Respondent did not dispute the above facts.
100. Accordingly, the Respondent had breached HKSA 240 on fraud risks assessment.
101. The audit procedures which the Practice had failed to perform on the Client K audit, were fundamental procedures that a competent auditor would perform or adequately justify non-performance. Accordingly, it indicated that the Respondent failed to comply with the fundamental principle of professional competence and due care as required under paragraphs 100.5 and 130.1 to 130.6 of the Code of Ethics for Professional Accountants.

**(iii) Conclusion of First Complaint**

102. From this premise, the Committee found the First Complaint proved to its satisfaction.

**(F) SECOND COMPLAINT**

**(i) Relevant statutory provisions**

103. The PAO provides that:
- (a) Section 22: Apart from the purpose of communications, the Registrar is also required to keep a register for certain particulars of Certified Public Accountant ("CPA") (practising) including the registered office maintained under section 31 of the PAO.
  - (b) Section 31(1): every CPA (practising) shall have a registered office in Hong Kong to which all communications and notices may be addressed.
  - (c) Section 31(5): a CPA (practising) as referred to in that section includes a corporate practice i.e. the Practice.
  - (d) Section 31(3): any change in the address of a registered office shall be notified to the Registrar within 14 days thereof and shall be entered in the register by the Registrar.
  - (e) Section 31(4): CPA (practising) who practises in contravention of this section shall be guilty of a criminal offence and liable on conviction to a fine of \$5,000.
  - (f) Section 32: The Registrar is required to publish in the Gazette a list of CPA (practising) and corporate practices with the address of their registered offices as well.

(g) Section 34(2) of PAO: “dishonourable conduct” means an act or omission of a certified public accountant, whether or not in the course of carrying out professional work or as a certified public accountant, which would reasonably be regarded as bringing or likely to bring discredit upon the certified public accountant himself, the Institute or the accountancy profession.”

**(ii) Required procedure to notify the Institute**

104. PAO specifies any change in the address of a registered office shall be notified to the Registrar within 14 days thereof and shall be entered in the register by the Registrar. Therefore, upon the change of its registered office address, CPA (practising) and corporate practice are required to notify the Registrar by filling out the standard form and returning it to the Institute.

**(iii) Facts and circumstances**

105. At the beginning of the substantive hearing, the Respondent said she agreed with the facts set out by the legal representative of the Complainants in relation to the Second Complainant including the facts that according to the Institute’s record as of 5 October 2021, the registered office of the Practice was Lockhart Road (“**Registered Office**”), not new address at Gloucester Road (“**New Address**”).

106. However, the Respondent in closing submission contended that she had one dispute issue i.e., though she admitted the Practice did not notify the Institute for the change of registered office address within the required period but it was not a long delay, also she disagreed with the allegation put by the Second Complainant because she was not uncooperative. The Respondent tendered Form 2021 to support her argument (see **Part C(iii)** above). And the registered office address of the Practice stated in Form 2021 was the New Address.

107. Apart from the above Respondent’s disputed issue, correspondences between the Compliance Department of the Institute and the Practice in relation to the Second Complaint was not disputed by parties:

(a) On 18 March 2021, the Compliance Department of the Institute sent a letter to the Registered Office of the Practice and addressed to the Respondent/Practice concerning the findings of the Review in relation to the First Complaint;

(b) On 20 April 2021, The Respondent/ Practice replied to the Compliance Department and requested for a time extension of one month to provide representations concerning the Review findings. Among other things, the Respondent/Practice stated that its Registered Office had moved to the New Address and enclosed a copy of Notice to Companies Registry (“**CR**”), with an effective date on 1 April 2021, as a supporting document showing the change to the New Address. The New Address was printed on the same letter;

(c) On 23 April 2021, the Compliance Department wrote to the Respondent/Practice with the New Address agreeing with the extension request and reminding it that it should formally inform the Institute of the updated contact details.

- (d) The Compliance Department then wrote two enquiry letters dated 20 July and 2 August 2021 to the Respondent/Practice and these letters were sent to both the Registered Office and the New Address seeking the representation of Respondent/Practice on certain points in the Review findings. The two letters to the Registered Office were unclaimed and returned while other two letters sent to the New Address were not returned.
- (e) On 6 August 2021, the Respondent/Practice wrote to the Compliance Department a letter (with New Address printed on it) requesting for a time extension to 31 August 2021 to provide representations, on the grounds that the Respondent, being the sole practitioner, had not returned to office since mid-July 2021 and so she had not been aware of the letters and that the Respondent had other client commitments.
- (f) On 12 August 2021, the Compliance Department wrote to the Respondent/Practice to the Registered Office and to the New Address that it should take all necessary formal procedures with the Institute to effect the change of the Practice's registered office address registered with the Institute. The copy of the letter sent to the Registered Office was unclaimed and returned. And the Respondent/ Practice has made no further response.
108. From the copy of Form FNR1 of CR which was attached to the Respondent/Practice's letter dated 20 April 2021 and sent to the Compliance Department of the Institute, it showed that the Practice changed the address of its registered office with effective from 1 April 2021. The Respondent, as the Practice's sole practising director, was responsible for undertaking all required procedures to notify the Registrar of the change under section 31 of the PAO.
109. As evidenced in the chain of correspondence, the Respondent was all along aware of the Compliance Department's letters repeatedly reminding the Respondent to update the Practice's registered office as required under the PAO. And letters sent by the Compliance Department to the Registered Office were being unclaimed and returned.
110. In addition, during the Respondent's late application of fresh evidence, the Respondent originally applied to tender both Form 2021 and Form 2022 as evidence so as to prove her attempts made to the Institute for making the change of registered office address. She also claimed that these forms were copies of the original. However, when the Committee found out the content of Form 2022 was filled with clear blue ball pen marking, the Respondent changed her version and admitted Form 2022 was never sent out to the Institute, she not only withdrew the application to tender Form 2022 as evidence but also claimed that it was produced for mitigation purpose. The representation of the Respondent was not credible.
111. Even considering Form 2021 alone, it did not advance the Respondent's case. First, the Respondent's argument for "not a long delay" to notify the change of registered office address to the Institute was not a valid reason for non-compliance of statutory requirement under PAO. Second, there was no evidence to support that Form 2021 had served to the Institute in August 2021. Regarding to Form RCP-3A in Form 2021, three items in the box under the heading "For Official Use" in front page of Form RCP-3A were blank. The printed date chop marking "27 AUG 2021" found in the Respondent's declaration column (Section 4 of Form RCP-3A) could not be perceived as postal date. It was noted that in the hearing, the Respondent claimed she posted Form 2021 at the end of August 2021 but she failed to recall the exact postal date, she

even admitted that she did not have any proof of posting nor ever contacted the Institute to confirm the Institute's receipt of the same or not. The Complainants' response was that they did not receive Form 2021 from the Respondent before this hearing.

112. Further, it was substantiated by the facts not disputed by the parties that despite repeated requests, the Respondent/ Practice did not make any change of the registered office address with the Institute. First, from the chain of correspondence, it showed that several letters sent out by the Compliance Department to the Registered Office of the Practice from July to August 2021 were unclaimed and returned. And in these letters, the Compliance Department kept reminding the Respondent/ Practice to update the registered office address of the Practice. As of 5 October 2021, the Institute's record for registered office of the Practice was still Lockhart Road and had not changed to the New Address.
113. From these undisputed facts, the only conclusion was that the Practice failed to notify the Registrar of the change of address of its registered office in contrary to section 31(3) of the PAO and would amount to a criminal offence and has impacted upon the Registrar's discharge of statutory duties. And it was the conduct and/or omission of the Respondent, as the sole practicing director of the Practice, which resulted in the Practice's failure.

**(iv) Conclusion of Second Complaint**

114. The conducts of the Respondent which would have been found guilty in a court of law, was a dishonourable conduct as defined under the PAO, namely, an act or omission of a certified public accountant, whether or not in the course of carrying out professional work or as a certified public accountant, which would reasonably be regarded as bringing or likely to bring discredit upon the certified public accountant himself, the Institute or the accountancy profession.
115. From this premise, the Committee found the Second Complaint proved to its satisfaction.

**(G) DECISION AND FURTHER DIRECTION**

116. It is therefore the Committee's unanimous decision that both First and Second Complaints have been proved to its satisfaction.
117. The Committee makes the following directions:
- (1) The Complainants shall submit their written submissions (copied to the Respondent) on the questions of sanctions, costs, fees, and other consequential matters (if any) within 28 days from the date of this Decision;
  - (2) The Respondents shall submit her written submissions (copied to the Complainant) on the questions of sanctions, costs, fees, and other consequential matters (if any) within 28 days thereafter; and
  - (3) Parties are at liberty to apply in writing to the Committee for further directions.

Dated: the 12th day of May 2023

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Ms. LAU, Wan Ching  
Chairman

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Mr. CHOI, Wai Wing  
Member

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Mr. LEUNG, Ka Yau  
Member

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Mr. LI, Pak Ki  
Member