



Hong Kong Institute of  
Certified Public Accountants  
香港會計師公會

## **Hong Kong Institute of Certified Public Accountants takes disciplinary action against a certified public accountant**

(HONG KONG, 25 April 2019) A Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants ordered on 18 March 2019 that the name of Ms. Wong Suet Fan, certified public accountant (A13298) be removed for one year from the register of CPAs with effect from 29 April 2019. In addition, Wong was ordered to pay \$34,447 in costs of the disciplinary proceedings.

Wong was selected by the Institute for practice review in early 2016, when she was holding a practising certificate and practising as a sole proprietor. The Institute's practice reviewers attempted to contact Wong through her registered contact addresses to arrange the review, but they were unable to obtain her response. However, Wong was able to receive the Institute's documents for registration renewal which were sent to those same addresses, and successfully renewed her membership and practising certificate for 2017.

In May 2017, the Practice Review Committee of the Institute issued a direction to Wong requiring her to provide certain information for the practice review and cooperate with the Institute to facilitate a practice review. Wong failed to comply with the direction and did not respond to the Institute's communications concerning the matter.

After considering the information available, the Practice Review Committee lodged a complaint against Wong under section 32F(3) of the Professional Accountants Ordinance, Cap 50.

The Disciplinary Committee found that Wong had been guilty of professional misconduct in that her disregard of the Institute's communications, and her failure to provide a proper office address, prevented the Institute from carrying out its statutory duty to conduct a review of her practice. The Committee further found Wong guilty of dishonourable conduct as her failure to maintain a proper office address was a breach of section 31 of the Ordinance and would amount to a criminal offence.

Having taken into account the circumstances of the case, the Disciplinary Committee made the above order against Wong under section 35(1) of the Ordinance.

### About HKICPA Disciplinary Process

The Hong Kong Institute of Certified Public Accountants (HKICPA) enforces the highest professional and ethical standards in the accounting profession. Governed by the Professional Accountants Ordinance (Cap. 50) and the Disciplinary Committee Proceedings Rules, an independent Disciplinary Committee is convened to deal with a complaint referred by Council. If the charges against a member, member practice or registered student are proven, the Committee will make disciplinary orders setting out

the sanctions it considers appropriate. Subject to any appeal by the respondent, the order and findings of the Disciplinary Committee will be published.

For more information, please see:

<http://www.hkicpa.org.hk/en/standards-and-regulations/compliance/disciplinary/>

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## **About HKICPA**

The Hong Kong Institute of Certified Public Accountants (HKICPA) is the statutory body established by the Professional Accountants Ordinance responsible for the professional training, development and regulation of certified public accountants in Hong Kong. The Institute has more than 43,000 members and 19,000 registered students.

Our qualification programme assures the quality of entry into the profession, and we promulgate financial reporting, auditing and ethical standards that safeguard Hong Kong's leadership as an international financial centre.

The CPA designation is a top qualification recognised globally. The Institute is a member of and actively contributes to the work of the Global Accounting Alliance and International Federation of Accountants.

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