



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

(HONG KONG, 8 July 2021) A Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants ordered on 28 May 2021 that the name of Ms. Han Heli (A42630) be removed from the register of CPAs for five years with effect from 9 July 2021. In addition, Han was ordered to pay costs of the disciplinary proceedings of HK\$44,590.

Han provided copies of two medical certificates purportedly issued by a hospital in support of her sick leave applications to her employer. The employer subsequently discovered that the medical certificates were not issued by the hospital and Han had not attended the hospital or any of its polyclinics. The employer referred the matter to the Institute. Han was not very cooperative with the Institute during its investigation.

After considering the information available, the Institute lodged a complaint against Han under section 34(1)(a)(vi) of the Professional Accountants Ordinance.

Han admitted the complaint against her. The Disciplinary Committee found that Han was in breach of the fundamental principle of integrity under sections 110.1 A1(a), R110.2, and R111.2 under Chapter A of the Code of Ethics for Professional Accountants.

Having taken into account the circumstances of the case, the Disciplinary Committee made the above order against Han under section 35(1) of the Ordinance. The Committee noted that this is a very serious case involving dishonesty and breach of trust. The Committee also considered the mitigating factor that Han admitted the complaint at the beginning of the disciplinary proceedings, which saved the parties from incurring further costs.

### 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 over 46,000 members and 16,000 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.

### **Hong Kong Institute of CPAs' contact information:**

Ms Gemma Ho  
Public Relations Manager  
Phone: 2287-7002  
Email: [gemmaho@hkiipa.org.hk](mailto:gemmaho@hkiipa.org.hk)