



HKICPA takes disciplinary action against a certified public accountant (practising)

(HONG KONG, 31 October 2018) A Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants reprimanded Ms. Chin Oi Lin, Irene, a certified public accountant (A16369) on 19 September 2018 for professional misconduct. The Committee also ordered that the practising certificate issued to Chin in 2018 be cancelled, and her name be removed from the register of CPAs for three years. In addition, Chin was ordered to pay a penalty of HK\$30,000 and costs of the disciplinary proceedings of HK\$60,943.

Chin was a practising CPA from January 2006 onwards, running a part-time practice. In January 2015, Chin's practice was selected for a practice review. However, the review could not be carried out because Chin refused or neglected to cooperate with the Institute's Quality Assurance Department ("QAD") by providing the information necessary for conducting a practice review.

Chin failed to respond to QAD's repeated requests to submit information required in relation to the practice review, including a direction issued by the Institute's Practice Review Committee. Chin also did not respond to the Institute's correspondence sent to her registered office, the maintenance of which was required by section 31(1) of Professional Accountants Ordinance (Cap 50) ("PAO").

After considering the information available, the Institute lodged a complaint against Chin under section 34(1)(a)(viii) of the PAO.

The Disciplinary Committee agreed that Chin's behaviour demonstrated wilful disregard of the Institute's attempts to establish communication with her, which violates the spirit of section 31(1) of the PAO. Further, as a practising CPA, Chin should know the statutory function of a practice review is to uphold the quality of the profession. Her continuous neglect to respond to QAD's requests not only caused significant delays to the practice review process, but also demonstrated a blatant disregard for the direction and repeated requests for cooperation from the Institute, which amounts to professional misconduct under the PAO.

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

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 42,000 members and 18,000 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:

Gemma Ho
Manager, Public Relations
Phone: 2287-7002
Email: gemmaho@hkicpa.org.hk