



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 (practising)

(HONG KONG, 22 October 2020) A Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants reprimanded Ms. Wong Man Ki, certified public accountant (practising) (A28471) on 16 September 2020 for her failure or neglect to comply with a direction issued by the Practice Review Committee (“PRC”). The Disciplinary Committee also ordered that Wong’s practising certificate be cancelled and her name be removed from the register of CPAs for three years, with effect from 28 October 2020. In addition, Wong was ordered to pay a penalty of HK\$30,000 and costs of disciplinary proceedings of HK\$55,105.

Wong had been practising in her own name on a part-time basis and was subject to a practice review. The Institute’s practice reviewer made numerous attempts to obtain information from Wong for the purpose of the review. However, Wong refused to provide the information requested.

Subsequently, the PRC issued a direction under section 32F(2)(b) of the Professional Accountants Ordinance (Cap. 50) to Wong requiring her to cooperate with the Institute to facilitate a practice review and provide certain information for the review. Wong did not comply with the direction.

After considering the information available, the PRC lodged a complaint against Wong under section 34(1)(a)(v) of the Ordinance.

The Disciplinary Committee found that Wong, without reasonable excuse, failed or neglected to comply with the direction issued by the PRC under section 32F(2)(b) of the Ordinance.

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 over 46,000 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.

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