

IN THE MATTER OF

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

BETWEEN

The Registrar of the Hong Kong Institute  
of Certified Public Accountants

COMPLAINANT

AND

Ms. Deborah Annells (F01799)

RESPONDENT

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**COSTS ORDER**

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

Members: Ms. ISMAIL, Roxanne, SC (Chairman)  
Mr. TSANG, Man Hing, Johnson  
Mr. YOUNG, Ngai Man, Simon  
Mr. DONOWHO, Simon Christopher  
Mr. BEST, Roger Thomas

Date of Costs Order: 6 August 2019

**Introduction**

1. This Committee delivered its Decision on Sanctions and Costs on 15 November 2018. The Decision concluded that the established 1<sup>st</sup> to 4<sup>th</sup> Complaints, 6<sup>th</sup> Complaint, 7<sup>th</sup> Complaint (in part) and 8<sup>th</sup> Complaint (in part) warranted permanent removal of the Respondent's name from the register of Certified Public Accountants and the 5<sup>th</sup> Complaint warranted a reprimand. As regards costs of the proceedings, the Committee concluded that the Complainant could recover its costs in full until August 2016, and only 10% of its costs thereafter.

2. The Complainant was directed to lodge its statement of costs, and that of the Committee's Clerk, showing their costs incurred before and after the end of August 2016; along with a calculation of 10% and 90% of the post August 2016 costs. The Respondent was at liberty to comment on those calculations within 14 days thereafter.
3. The Complainant filed their 2<sup>nd</sup> revised bill of costs on 27 November 2018. The Respondent did not file any comments on the Complainant's calculations by the due date of 12 December 2018.
4. The Committee noted from the 2<sup>nd</sup> revised bill of costs that certain costs of the Complainant seemed excessive in light of disproportionate partner involvement of the Complainant's solicitors. Pursuant to the directions of the Committee on 11 and 18 February 2019, the Complainant filed their supplemental submissions on the calculations on 13 February 2019 and a 3<sup>rd</sup> revised bill of costs on 20 February 2019 to reduce the partner costs claimed.
5. In late submissions of 18 February 2019, the Respondent asserted that the total costs of the proceedings of approximately HK\$1.5 million were excessive and should all be reduced. These submissions are too late and are in any event unsubstantiated.
6. The 3<sup>rd</sup> revised bill of costs of the Complainant claims total recoverable costs of the proceedings in the sum of HK\$760,997.35 (comprising the costs of the Complainant of HK\$722,981.55 and costs of the Committee's Clerk of HK\$38,015.80). The Committee is satisfied with the calculation of the recoverable costs having regard to the directions set out in the Decision on Sanctions and Costs dated 15 November 2018, and the directions of 11 and 18 February 2019.

#### **Order**

7. It is ordered that the Respondent do pay the costs and expenses of and incidental to the proceedings of the Complainant and the Committee's Clerk in total sum of HK\$760,997.35 under section 35(1)(iii) of the Professional Accountants Ordinance.

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Ms. ISMAIL, Roxanne, SC  
Chairman

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Mr. TSANG, Man Hing, Johnson  
Member

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Mr. DONOWHO, Simon Christopher  
Member

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Mr. YOUNG, Ngai Man, Simon  
Member

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Mr. BEST, Roger Thomas  
Member