



## Joint Forensics Forum and PAIB seminar – Whistle-blowing: the law, policies and procedures and how to deal with them



### About the topic

The Stock Exchange of Hong Kong, as a result of its review of the Corporate Governance Code in 2011, introduced a new recommended best practice ("RBP") recommending audit committees of listed companies to "establish a whistle-blowing policy and system for employees and those who deal with the listed company (e.g. customers and suppliers) to raise concerns, in confidence, with the audit committee about possible improprieties in any matter related to the listed company." This RBP took effect on 1 April 2012.

The objective of this seminar is to help business accountants / company management better understand the key features of a whistle-blowing policy, how to implement such a policy and make it effective.

At this seminar, the speakers will share with you:

- whistle-blowing RBP in other jurisdictions
- legal framework in Hong Kong vs. other jurisdictions in terms of support and protection available to whistle-blowers
- factors to be considered in the design and development of a whistle-blowing policy and system
- relevant tool-kits/ guidance including fraud risk management programme and personal data privacy guidelines relating to internal investigation
- practical implementation issues – dos and don'ts
- illustrative examples/cases on how to deal with complaints and reports

### About the event

<b>Date &amp; Time</b>	23 August, Thursday, 6:45 pm – 8:15 pm
<b>Venue</b>	HKICPA training centre 27 <sup>th</sup> Floor, Wu Chung House 213 Queen's Road East, Wanchai
<b>Fee</b>	HK\$190 per person for Forensics Forum or HKICPA members HK\$300 per person for others
<b>CPD credit</b>	1.5 hour (subject to actual attendance)
<b>Language</b>	English
<b>Competency</b>	Business and Professional Knowledge*
<b>Rating</b>	Intermediate level*
<b>Application deadline</b>	<b>17 August 2012</b>

\* Please refer [here](#) for descriptions of the various ratings.

### Rundown

- 6:15 p.m.** Registration starts  
*(Light refreshments will be provided)*
- 6:45 p.m.** Opening remarks
- 6:50 p.m.** Presentation
- 8:00 p.m.** Q&A session
- 8:15 p.m.** Closing remarks

### Speakers

- Mr. C.K. Cho**  
Barrister, LLB (Hons.) London CFE, DMS,  
FCMI, MIMC, MIoD
- Ms. Charlotte A. Cochrane**  
C.A., CFE, ACII  
Int'l Financial Fraud Risk Consultant

### Chairperson

- Ms. Susanna Chiu**  
Vice-President and chair of PAIB  
Leadership Panel



## About the speakers

### Mr. C.K. Cho

Barrister, LLB (Hons.) London CFE, DMS, FCMI, MIMC, MloD

Mr. Cho is a former senior member of the Hong Kong Independent Commission Against Corruption (ICAC), where he investigated corruption, fraud and related offences as a chief investigator. Since 1974 he has conducted many complex fraud and corruption investigations and had received commendations from prosecuting counsel and director of operations for his outstanding performance.

Mr. Cho was appointed in 1991 as the Head of the Legal Research and Management Services Unit. He was responsible for designing fraud risk management programme and related internal control policies and procedures relating to human resources management, corporate security, personal data privacy and investigation of internal complaints.

Since he left the ICAC in 2000, Mr. Cho has served as legal adviser on legal and compliance of various listed and public companies in Hong Kong and London. He has considerable experience in direct investment, asset management, internal control and fraud risk management. He also lectures in business law and criminal law and procedures, and provides expert advice on litigation support on fraud and corruption related proceedings.

### Ms. Charlotte A. Cochrane, C.A., CFE, ACII

International Financial Fraud Risk Consultant

Ms. Cochrane has over 25 years of financial crime investigative experience, including extensive fraud risk assessments. She has worked in the financial services industry and with governments in Europe, Africa, South America and Asia Pacific with many successful investigations and prosecutions in local and worldwide jurisdictions.

Whilst in the UK she worked for an international white-collar crime investigation consultancy before joining the forensic accountants unit of the Crown Prosecution Service. In her 18 years with a large international financial institution, she helped the compliance department develop whistle-blowing policies to comply with increasing international regulations and legislation, in addition to investigating many whistle-blowing complaints in Asia Pacific.

As a trainer of both staff and corporate management, Ms. Cochrane has presented many aspects of corporate fraud to varied audiences, including at the Cambridge Symposium on Economic Crime and Fraud and the Institute of Chartered Accountants of Scotland. Her investigative work has been subpoenaed and commended by the US Department of Justice and her expert witness work commended by counsel in the UK in criminal cases.

## Registration

**By post or fax:** Complete the attached reply slip and return it to the Institute on or before 17 August 2012, together with full payment. Cheque should be made payable to "Hong Kong Institute of Certified Public Accountants". Fax registration will be accepted for payment by any Visa/Master credit card.

**Contact Ms. May Hung at 2287 7009 for enquiry.**

