

IN THE MATTER OF

A complaint made under section 34(1) of the Professional Accountants Ordinance (Cap.50) (“PAO”)

BETWEEN

The Practice Review Committee of the Hong Kong
Institute of Certified Public Accountants

COMPLAINANT

AND

Ng Kay Lam (A02682)

RESPONDENT

COSTS AND SANCTIONS ORDER

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

Members:

Mr. KWONG Chi Ho Cecil (Chairman)
Mr. HUI, Cheuk Kit, Frederick
Mr. KAM, Hugh Alexander Tsun Ting
Mr. CHAN, Kee Sun, Tom
Mr. POGSON, Timothy Keith

Date of Costs and Sanctions Order: 10 June 2021

Introduction

1. The Disciplinary Committee delivered its Decision on 13 May 2020. The Decision concluded that all complaints against the Respondent are proven. This is an order regarding costs and sanctions.
2. The Complainant lodged its statement of costs and submission on sanctions on 3 June 2020. The Respondent’s submission on sanctions and costs was received by the Clerk to the Disciplinary Committee on 23 June 2020.
3. The Disciplinary Committee has considered all aforementioned submissions.

4. During the proceedings, the Respondent has put forward numerous submissions in connection with certain 'grievances' which are not relevant to the proceedings. These are set out in the Decision on 13 May 2020, which the Disciplinary Committee will not repeat here. The Disciplinary Committee cannot see the Respondent has shown any remorse in connection with the Complaint.
5. The Disciplinary Committee is satisfied that the Complaint is serious. The Disciplinary Committee does not see any valid mitigating factor put forward by the Respondent.
6. The Disciplinary Committee takes the view that any attempt to put forward irrelevant and unnecessary arguments to prolong proceedings should be deterred.

Order

7. The Disciplinary Committee orders that the practicing certificate of the Respondent be cancelled under Section 35(1)(da) of the PAO effective on the 42nd day from the date of this order, and a practicing certificate shall not be issued to the Respondent for 24 months commencing from the 42nd day after the date of this order under Section 35(1)(db) of the PAO.
8. Further, 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\$174,866 under Section 35(1)(iii) of the PAO.

Mr. KWONG Chi Ho Cecil
Chairman

Mr. HUI, Cheuk Kit, Frederick

Mr. KAM, Hugh Alexander Tsun Ting

Mr. CHAN, Kee Sun, Tom

Mr. POGSON, Timothy Keith