



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

(HONG KONG, 23 April 2021) A Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants reprimanded Ms. Chiang Sin Mei, Cindy, a certified public accountant (practising) (F05766) on 16 March 2021 for professional misconduct and dishonourable conduct. The Committee further ordered that the practising certificate issued to Chiang be cancelled, and her name be removed from the register of CPAs for three years with effect from 27 April 2021. In addition, Chiang was ordered to pay costs of the disciplinary proceedings of HK\$66,051.50.

Chiang was a CPA practising full-time in her own name. In September 2017, Chiang was selected for practice review. The review could not be carried out as a result of Chiang's continuous non-cooperation. She failed to submit documents required for the practice review and respond to correspondence from the Quality Assurance Department of the Institute, despite the department's repeated reminders and numerous attempts to establish contact by email and by phone. In July 2019, the Practice Review Committee issued a direction to Chiang requiring her to provide the necessary information and to cooperate with the Institute with respect to the practice review. The written direction was mailed to Chiang's registered addresses, but the letters were returned unclaimed.

After considering the information available, the Institute lodged the complaints against Chiang under sections 34(1)(a)(viii) and 34(1)(a)(x) of the Professional Accountants Ordinance.

The Disciplinary Committee found that Chiang deliberately avoided communications from the Institute in relation to the practice review. Her non-cooperation – which prevented the Institute from carrying out its statutory duty of conducting a practice review on her practice – amounted to professional misconduct. In addition, the Committee found that Chiang, as a CPA (practising), was guilty of dishonourable conduct as her failure to maintain a valid registered office address as required under section 31(1) of the Ordinance would amount to a criminal offence.

Having taken into account the circumstances of the case, the Disciplinary Committee made the above order against Chiang 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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