

Charting Success Together

第38屆周年大會
38th Annual General Meeting
2010



Hong Kong Institute of
Certified Public Accountants
香港會計師公會

第38屆周年大會通告

茲通告香港會計師公會將於2010年12月17日星期五下午5時30分假座香港灣仔皇后大道東213號胡忠大廈27樓會議廳舉行第38屆周年大會，並處理下列事項：

1. 會長致辭。
2. 省覽公會年度報告及批准帳目報表。
3. 根據《專業會計師附例》第42條委任本會核數師。
4. 根據《專業會計師條例》第12及第13條選舉7名理事會成員。
5. 作為特別事項，考慮通過下列決議案：

決議案

「動議對《專業會計師附例》第8條作出修訂，即於第8(3)條後加入第8(4)條及第8(5)條如下，但須根據《專業會計師條例》第8(1)條，經由行政長官會同行政會議批准：

- (4) 就任何問題的表決以舉手方式進行，但如出席會議並表決的理事以過半數要求以投票方式進行，則作別論。
- (5) 就第(4)款而言，如有理事會理事根據第(3)款被視為出席理事會會議，舉手一詞就該理事而言指口頭投票。」

註釋

上述修訂的目的是使理事會理事，包括透過電話、視像會議或其他電子模式出席及參與理事會會議的理事，可以以投票的方式於理事會會議上表決。

6. 其他一般事務。

承理事會命
香港會計師公會
註冊主任
張智媛

日期：2010年11月8日

Notice of the 38th annual general meeting

NOTICE IS HEREBY GIVEN that the 38th annual general meeting of the Hong Kong Institute of Certified Public Accountants will be held in the Auditorium, 27th floor, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong on Friday, 17 December 2010 at 5:30 p.m. for the following purposes:

1. To receive the President's address.
2. To receive the annual report of the Institute and approve the statement of accounts.
3. To appoint an auditor of the Institute under Professional Accountants by-law 42.
4. To elect 7 Council members in accordance with sections 12 and 13 of the Professional Accountants Ordinance.
5. As special business, to consider and, if thought fit, pass the following resolution:

Resolution

“That, subject to the approval of the Chief Executive in Council under section 8(1) of the Professional Accountants Ordinance, by-law 8 be amended by adding by-law 8(4) and by-law 8(5) immediately after by-law 8(3) as follows:

- (4) Voting on any question is by a show of hands, unless a ballot is demanded by a majority vote of the members present and voting.
- (5) For the purposes of paragraph (4), the reference to a show of hands, in relation to a member of the Council who is regarded as being present at a meeting of the Council under paragraph (3), means casting a vote orally.”

Explanatory notes

The amendments are to enable members of the Council, including those who participate in a meeting by telephone, video conferencing or other electronic means, to vote by ballot at a Council meeting.

6. To transact any other ordinary business.

By order of the Council
Winnie C.W. Cheung
Registrar
Hong Kong Institute of Certified Public Accountants

Dated this 8th day of November 2010

第38屆周年大會舉行的 理事會成員選舉

■ 理事會成員 ——《專業會計師條例》 第10條

理事會須由下述成員組成：

2名當然理事、14名當選理事、上一任公會會長、不多於2名增選理事及4名由香港特別行政區行政長官委任的業外人士。

2名當然理事是：

- a. 財政司司長或獲其委任為其代表的人；及
- b. 庫務署署長或獲其委任為其代表的人。

現時擔任理事會理事的上一任公會會長是 Paul F. Winkelmann，亦為當選理事，其任期將於第38屆周年大會結束時屆滿。

4名由香港特別行政區行政長官委任的業外人士是：

張永森
梁嘉彰
潘祖明
施熙德

業外人士的任期不得超過2年，但有資格獲再度委任，而每一任期不得超過2年。

Election of Council members at the 38th annual general meeting

■ Composition of the Council — section 10, Professional Accountants Ordinance

The Council shall consist of the following members:

2 ex-officio members, 14 elected members, the immediate past President of the Institute, up to 2 co-opted members and 4 lay persons appointed by the Chief Executive of the Hong Kong Special Administrative Region.

The 2 ex-officio members are:

- a. The Financial Secretary or a person appointed by him as his representative; and
- b. The Director of Accounting Services or a person appointed by him as his representative.

The immediate past President of the Institute is Paul F. Winkelmann who is also an elected member and shall hold office as a member of the Council until the conclusion of the 38th annual general meeting.

The 4 lay persons appointed by the Chief Executive of the Hong Kong Special Administrative Region are:

Ambrose Cheung Wing Sum
Catherine K.C. Leung
John C. Poon
Edith Shih

A lay person shall not be appointed for a term exceeding 2 years but shall be eligible for re-appointment for a further term or terms of not exceeding 2 years each.

該14名當選理事必需是根據《專業會計師條例》第24(1)條註冊的會計師，而於周年大會當日均須通常居於香港，並且在選舉時，該等當選理事當中需有：

- i. 不少於6名是全職執業為執業會計師的會計師；及
- ii. 不少於6名是並非全職執業為執業會計師的會計師。

換言之，該14名當選理事可以由下列組合組成：

- i. 6名全職執業為執業會計師的會計師（下文以「P」字代表）；
- ii. 6名並非全職執業為執業會計師的會計師，其可能持有或未必持有執業證書（下文以「N」字代表）；及
- iii. 2名會計師，可以同屬上文所述的P類或N類，或分屬P類或N類。

註：須注意者為，根據《專業會計師條例》第10(4)條，理事會可增選不多於2名會計師（於增選時均須是通常居於香港）為理事會理事。現任的增選理事為羅卓堅（N類）及謝秀玲（N類）。根據第12(4)條，他們的任期將直至第38屆周年大會結束前為止，並有資格再獲增選（任期的連續性由理事會規則規定）或獲選為理事會理事。

The 14 elected members shall be certified public accountants registered under section 24(1) of the Professional Accountants Ordinance, each of whom shall on the day of the annual general meeting be ordinarily resident in Hong Kong and of whom at the time of election:

- i. not less than 6 shall be certified public accountants in full time practice as certified public accountants (practising); and
- ii. not less than 6 shall be certified public accountants otherwise than in full time practice as certified public accountants (practising).

In other words, the 14 elected Council members may be made up as follows:

- i. 6 certified public accountants who are in full time practice as certified public accountants (practising) (hereafter represented by the letter "P");
- ii. 6 certified public accountants who are not in full time practice as certified public accountants (practising), who may or may not hold a practising certificate (hereafter represented by the letter "N"); and
- iii. 2 certified public accountants of whom either one or both can be of category P or of category N as mentioned above.

Note: It is pertinent to note that under section 10(4) of the Professional Accountants Ordinance, the Council may co-opt not more than 2 certified public accountants, each of whom should then be ordinarily resident in Hong Kong, as members of the Council. The current incumbents are Stephen Law (category N) and Nancy S.L. Tse (category N). Under section 12(4), they shall hold office until immediately before the conclusion of the 38th annual general meeting and they shall be eligible to be co-opted again (subject to Council rules on continuous terms of co-option) or elected as members of the Council.

卸任理事會成員

根據《專業會計師條例》第12條規定，7名自最近一次當選（於2008年12月12日舉行的第36屆周年大會）後任職時間最長的當選理事須於第38屆周年大會卸任，但有資格再度獲選。

此7名須卸任的理事為：

陳錦榮	(P類)
周福安	(N類)
左龍佩蘭	(N類)
鄒小磊	(P類)
岳思理	(N類)
蔡永忠	(P類)
Paul F. Winkelmann	(P類)

下列7名理事將續任一年，直至第39屆周年大會為止：

陳美寶	(P類)
趙麗娟	(N類)
丁偉銓	(N類)
馮英偉	(N類)
龔耀輝	(N類)
馬振峰	(N類)
Keith Pogson	(P類)

提名程序

附例第2(1A)條指定「只有在公會周年大會當日通常居於香港的會計師，方可成為理事會當選理事選舉的候選人」。就本附例而言，任何人於過去12個月內有不少於180日在香港，即視為通常居於香港。

附例第2(1)條指定「任何會計師作為理事會當選理事選舉的候選人，須由2名會計師提名」。

所有提名須以書面提出，並經由提議人及附議人簽署，連同候選人簽署的同意參加選舉通知，須於2010年11月23日下午5時30分或之前送交註冊主任。茲隨附提名表格，以供會員使用。

Retiring Council members

As prescribed by section 12 of the Professional Accountants Ordinance, the 7 elected members who have been longest in office since their last election (at the 36th annual general meeting held on 12 December 2008) shall retire from office at the 38th annual general meeting, but shall be eligible for re-election.

These 7 retiring members are:

Clement Chan	(Category P)
Chew Fook Aun	(Category N)
Cho Lung Pui Lan, Stella	(Category N)
Jack S.L. Chow	(Category P)
Doug Oxley	(Category N)
Tsai Wing Chung, Philip	(Category P)
Paul F. Winkelmann	(Category P)

The following 7 Council members will hold office for one more year until the 39th Annual General Meeting:

Mabel M.B. Chan	(Category P)
Susanna Chiu	(Category N)
Ding Wai Chuen, Raphael	(Category N)
Wilson Fung	(Category N)
Ronald Kung	(Category N)
Ma Chun Fung, Horace	(Category N)
Keith Pogson	(Category P)

Procedures for nomination

By-law 2(1A) states that “Only a certified public accountant, who shall on the day of the annual general meeting of the Institute be ordinarily resident in Hong Kong, shall become a candidate for election as an elected member of the Council.” For the purpose of this by-law, a person shall be treated as ordinarily resident if he or she has been present in Hong Kong for not less than 180 days in the preceding 12 months.

By-law 2(1) states that “A certified public accountant who is a candidate for election as an elected member of the Council shall be nominated by 2 certified public accountants.”

All nominations in writing, signed by the proposer and the seconder, together with a notice signed by the candidate giving his or her consent to stand for election, must reach the Registrar on or before 23 November 2010 at 5:30 p.m. A nomination form is enclosed for your convenience.

■ 選舉理事會當選理事的投票 — 第13(1)(b)條及附例第3條

如獲提名為理事會選舉候選人的會計師人數超過當選理事的空缺數目，則選舉須以投票決定。在此情況下，註冊主任須在周年大會舉行前不少於17日（即2010年11月30日下午5時30分前）將選票送交每名有權就每一空缺投一票的會計師。P類及N類當選理事空缺的比例將如下表所示：

當選理事 Elected Council members	P類 Category P	N類 Category N	總計 Total
現有數目 Present composition	6	8	14
於第38屆周年大會卸任的數目 Composition of retiring members at the 38th A.G.M.	4	3	7
於第38屆周年大會留任的數目 Composition of remaining members at the 38th A.G.M.	2	5	7
可當選的最少 — 最多數目 Minimum — maximum number permissible	6 - 8	6 - 8	14
須填補的最少 — 最多空缺 Minimum — maximum number of vacancies to be filled	4 - 6	1 - 3	7

填妥的選票須於周年大會指定舉行時間前不少於72小時（即2010年12月14日下午5時30分前）交還註冊主任。

如有任何候選人獲得相同票數，則會長有權投決定票，以決定那一名或以上的候選人當選。

註： 1. 上述各段只具解釋作用。關於選舉程序的正式指示，各會員應參閱《專業會計師條例》及附例。
2. 自2005年開始，會員可選擇在公會的網頁投票。有關詳情將連同選票於第38屆周年大會舉行前不少於17日（即2010年11月30日下午5時30分前）送交會員。

■ Ballot for elected members of the Council — section 13(1)(b) and by-law 3

If the number of certified public accountants nominated as candidates for election to the Council exceeds the number of vacancies for elected members, the election shall be determined by ballot. In such a case, the Registrar shall, not less than 17 days before the annual general meeting (i.e. before 5:30 p.m. on 30 November 2010), send a ballot paper to each certified public accountant who shall be entitled to cast one vote in respect of each of the vacancies according to the prescribed ratios of Category P and N members as illustrated below:

Completed ballot papers must be returned to the Registrar not less than 72 hours before the date and time fixed for the annual general meeting (i.e. before 5:30 p.m. on 14 December 2010).

If equal votes have been cast between any candidates, the President shall have a casting vote to determine which one or more of these candidates shall be elected.

Notes: 1. The above paragraphs are purely explanatory and members should always refer to the Professional Accountants Ordinance and By-laws for formal guidance on the election procedures.
2. Starting from 2005, members may choose to cast their votes online at the Institute's website. Details for voting online will be sent to members together with the ballot papers not less than 17 days before the 38th annual general meeting (i.e. before 5:30 p.m. on 30 November 2010).

■ 選舉時間表

以下為根據《專業會計師條例》及附例而釐定各個選舉階段的時間表。

■ Timetable

The following is a timetable governing the various stages of the election to be conducted in accordance with the Professional Accountants Ordinance and By-laws.

選舉程序 Procedures	截止日期 Deadline	依據的附例 Authority
理事會選舉候選人提名 Nomination of Council members	2010年11月23日 下午5時30分 23 November 2010 5:30 p.m.	附例第2(3)條 (須於周年大會舉行前不少於24日提交註冊主任) By-law 2(3) (to be lodged with the Registrar not less than 24 days prior to A.G.M.)
郵寄理事會選舉候選人提名名單予各會員 Posting of nominations of Council members to members	2010年11月30日 下午5時30分 30 November 2010 5:30 p.m.	附例第2(5)條 (須於周年大會舉行前不少於17日送出) By-law 2(5) (not less than 17 days prior to A.G.M.)
* 向各會員發出選票 * Issue of ballot paper to members	2010年11月30日 下午5時30分 30 November 2010 5:30 p.m.	附例第3(1)條 (須於周年大會舉行前不少於17日發出) By-law 3(1) (not less than 17 days prior to A.G.M.)
* 把填妥的選票交還公會 * Return of completed ballot paper to the Institute	2010年12月14日 下午5時30分 14 December 2010 5:30 p.m.	附例第3(4)條 (須於周年大會舉行前不少於72小時交還註冊主任) By-law 3(4) (to be returned to the Registrar not less than 72 hours prior to A.G.M.)

* 根據《專業會計師條例》第13(1)(b)條，如果候選人數目超過當選理事的空缺數目，則須採取上述程序。

* According to section 13(1)(b), these procedures will become operative if the number of nominations exceeds the number of vacancies for elected members.

■ 選舉結果披露

選舉結果將於理事會依據《專業會計師附例》第3(5)條收取核數師呈交選舉結果的會議後，通過公會的網頁www.hkicpa.org.hk通知會員，並於進行選舉的第38屆周年大會正式宣佈。

■ Disclosure of election results

The results of the election will be disclosed to members on the Institute's website, www.hkicpa.org.hk, after the Council meeting at which the result is delivered by the auditor under by-law 3(5), and will be formally announced at the 38th annual general meeting at which the election is to be held.



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