



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

Hong Kong Institute of Certified Public Accountants takes disciplinary action against a certified public accountant (practising)

(HONG KONG, 7 March 2025) On 27 January 2025, a Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants (“Institute”) ordered the removal of Mr. Chow Yee, a certified public accountant (practising) (A08251) from the register of certified public accountants for a period of 24 months and his practising certificate be cancelled for 24 months with effect from 10 March 2025. Chow was also reprimanded and ordered to pay costs of the disciplinary proceedings in the sum of \$107,443.00.

Chow was practising under his own name. His practice was selected for an initial practice review in March 2020, during which deficiencies were identified, including those in relation to the practice’s quality control system and its audit of a private entity. The review also found that the registered office address of Chow was no longer in use.

A follow-up visit to the practice was scheduled for June 2021. However, the review could not take place due to Chow’s refusal to provide the requested documents for practice review, and Chow also refused to allow the practice reviewer to conduct a follow-up site visit. In July 2021, the Practice Review Committee (“PRC”) issued a written direction to Chow, requiring him to provide the necessary information and to cooperate with the Institute with respect to the practice review. The direction was mailed to Chow’s registered residential address.

After considering the information available, the Institute lodged complaints against Chow under section 34(1)(a)(v) and section 34(1)(a)(x) of the pre-amended Professional Accountants Ordinance (Cap. 50) (the “Ordinance”).

The Disciplinary Committee found that Chow, without reasonable excuse, had failed or neglected to comply with the direction issued by the PRC under section 32F(2)(b) of the Ordinance. Further, the Disciplinary Committee found that Chow was guilty of dishonourable conduct as his failure to maintain a valid registered office address, as required under section 31 of the Ordinance, would amount to an offence.

Having taken into account the circumstances of the case, the Disciplinary Committee made the above order against Chow 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 pre-amended 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:

<https://www.hkicpa.org.hk/en/News/Archival-records-on-regulatory-functions/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 and development of certified public accountants in Hong Kong. The Institute is also a standard setter of the local accounting industry. The Institute has about 48,000 members and about 12,000 registered students.

Our qualification programme assures the quality of entry into the profession, and we promulgate financial reporting, auditing, ethical and sustainability disclosure standards that safeguard Hong Kong's leadership as an international financial centre.

The CPA designation is a top qualification recognized 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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