

ITEM FOR ESTABLISHMENT SUBCOMMITTEE OF FINANCE COMMITTEE

HEAD 72 – INDEPENDENT COMMISSION AGAINST CORRUPTION Subhead 000 Operational expenses

Members are invited to recommend to Finance Committee the proposals to create in the Operations Department of the Independent Commission Against Corruption –

- (a) a new grade of Forensic Accountant comprising three ranks –

Chief Forensic Accountant
(IPS 45) (\$102,300 - \$112,050)

Senior Forensic Accountant
(IPS 41 - 44a) (\$83,280 - \$96,885)

Forensic Accountant
(IPS 26 - 40) (\$46,945 - \$80,200);

- (b) a new rank –

Chief Commission Against Corruption Officer
(IPS 45) (\$102,300 - \$112,050); and

- (c) the following permanent posts –

1 Chief Forensic Accountant
(IPS 45) (\$102,300 - \$112,050)

/2 Chief

2 Chief Commission Against Corruption Officer
(IPS 45) (\$102,300 - \$112,050)

to be offset by the deletion of the following
permanent posts –

2 Senior Commission Against Corruption Officer
(IPS 43 - 44a) (\$90,145 - \$96,885)

PROBLEM

In order for the Independent Commission Against Corruption (ICAC) to stay on top of increasingly complex corruption cases, particularly those concerning the commercial sector, there is a need to establish a grade of forensic accountants to provide professional accounting services to frontline investigators and serve as expert witnesses in court.

2. The ICAC also needs to create a new Chief Commission Against Corruption Officer rank, comparable to D1 rank in the civil service, to cope with strategic and functional requirements arising from investigative responsibilities, in particular, supervision of the use of covert surveillance and telecommunications interception (TI) under the Interception of Communications and Surveillance Ordinance (Cap. 589) (ICSO) and assuring compliance under the ICSO regime.

PROPOSAL

3. We propose to create –

- (a) a new professional grade of Forensic Accountant (FA) comprising three ranks of Chief Forensic Accountant (CFA) (ICAC Pay Scale Point (IPS) 45), Senior Forensic Accountant (SFA) (IPS 41 - 44a) and FA (IPS 26 - 40); and one permanent post of CFA to head a new Forensic Accounting Group (FA Group) in the Operations Department (OpsD); and
- (b) a new rank and two permanent posts of Chief Commission Against Corruption Officer (CCACO) (IPS 45), to be offset by the deletion of two Senior Commission Against Corruption Officer (SCACO) posts, to head the G and R Groups in the OpsD.

/JUSTIFICATION

JUSTIFICATION

4. In its report on the Grade Structure Review (GSR) of the Disciplined Services issued in November 2008, the Standing Committee on Disciplined Services Salaries and Conditions of Service (SCDS) supported in principle the creation of a new FA grade with a three-rank structure headed by a directorate rank on IPS 45 and the creation of a new CCACO rank at the directorate level of IPS 45. The SCDS in its 2008 GSR Report fully recognised the need for the ICAC to develop a special professional cadre of FA by offering a reasonably attractive package and establishing a clear career path. Having examined various options and making reference to the prevailing remuneration package for comparable professionals in the public and private sectors, the SCDS concluded that establishing a dedicated grade of FA in the ICAC would openly manifest the determination and efforts of the ICAC in fighting corruption, and enable the ICAC to adjust its pay and requirements to meet dynamic operational needs. The SCDS shared the view that a formal grade and rank title of FA would serve as a form of non-cash recognition. In view of the strategic role of forensic accounting, the SCDS also saw merit in enhancing the role of FA at the directorate level and supported the proposed three-rank structure to be headed by a directorate FA comparable to the new CCACO rank, which is to be supported by a senior professional rank and a professional rank.

5. The SCDS also noted that unlike all other Disciplined Services having directorate ranks comparable to D1 rank, e.g. Chief Superintendent of Police, Chief Superintendent of Customs and Excise, the ICAC does not have any rank or post on IPS 45. With changes in the ICAC's operating environment, the SCDS saw a strong case for a new CCACO rank to be created in the ICAC to cope with the functional requirements arising from the growing complexity and responsibilities at the directorate level including, among other things, supervision of the use of covert surveillance and telecommunications interception in ICAC investigations under the ICSO regime. Such responsibilities involve a level of complexity and significance requiring the direct and full-time command of directorate officers at D1-equivalent level.

New Forensic Accountant Grade

6. There has been an upsurge of corruption-related fraud cases in recent years, many of which involve complex business transactions, financial markets, global flow of funds and cross-border money laundering. The Commission strives to crack down on offences committed or concealed by accounting professionals and financial controllers, leading to successful prosecution of senior executives of a number of publicly listed companies. Between 2007 and 2010, the ICAC processed a total of 608 corruption-related fraud cases, involving 1 065 target persons and companies with 22 714 transactions at an aggregate value of \$24.2 billion. The increasing complexity in financial investigation is posing a strain on ICAC's manpower.

/Current

Current Arrangement

7. Since 1999, the OpsD has established two Financial Investigation (FI) Sections staffed by CACO grade officers appointed by way of an informal “streaming” arrangement. Officers with academic training in accounting were deployed to work in the two FI Sections. With the advent of information technology and the rapid changes in the financial market, corruption- facilitated financial fraud cases are becoming more complex involving multi-layers of fund flows, a large number of parties (including offshore companies), and innovative and aggressive accounting techniques. On the other hand the number of CACO grade officers who possessed both the qualifications and professional expertise to be appointed to the FI Sections was limited. The “streaming” arrangement was found neither adequate nor able to meet the high demand on the professionalism and manpower required in financial investigations. Since 2005-06, we have stopped the arrangement and appointed forensic accountants as Senior Investigators and Investigators at Commission Against Corruption Officer (Middle/Lower) (CACO(M/L)) rank for the FI Sections through open recruitment.

8. The two FI sections, staffed by two CACOs (Upper) (CACOs(U)) and eight CACOs(M/L) who are forensic accountants, are under the command of a career SCACO who is responsible for a host of other investigation support duties and has not received any formal training in accounting. With their professional knowledge and integrated skills in accounting, auditing and investigation, officers in the two FI Sections provide professional advice to frontline officers in the investigation of complex corruption cases and give evidence in court on financial and accountancy related matters. Most of these officers have been accepted as experts in giving opinion evidence within the ambit and parameters of their expertise. Their job nature encompasses projects which include asset and fund tracing; analysis and interpretation of financial data; preparation of financial profiles; giving professional advice during operations in the search and seizure of documents; examining accounting records to determine their evidential value; interviewing professionals in the banking, financial and securities sectors; presenting financial data for use in court; giving expert evidence; and providing financial investigation training to frontline investigators.

9. In recent years, there has been an acute shortage of experienced professional accountants in the market, and accountancy firms have to offer very competitive remuneration packages to retain staff. Coupled with the increasing demand for forensic accountants or accountants with law enforcement experience by the compliance departments in the finance and banking industries, the ICAC has encountered difficulties in retaining experienced forensic accountants. Persons with experience in this narrow field of expertise are few in number and the

/ICAC

ICAC has to compete in the market for their services. Failure to retain in-house forensic accountants has resulted in the ICAC engaging the services of professional accountants in the private sector that charged an hourly rate of \$5,000 and \$3,500 respectively at partner and senior manager levels. However, as most professional accountants from the private sector do not possess law enforcement experience, considerable input is required from ICAC officers. In addition, since ICAC officers frequently encounter materials of a highly confidential nature in the course of investigations, it is not always be appropriate to engage professional accounting service from the private sector to assist in investigations.

Proposed FA Grade

10. To rationalize the manpower support in forensic accounting, it is necessary to create a new FA grade. Forensic accounting is a separate entity of work from normal accounting or the mainstream duties of a CACO. Given its unique and highly specialised nature, a dedicated grade should be created to properly reflect the specialty of the work. With a specialized FA grade of its own, the ICAC can offer a reasonably attractive remuneration package and establish a clear career path for the officers concerned. A formal grade and rank title of FA would also serve as a form of non-cash recognition for officers working in the FI Sections. In addition, the establishment of a dedicated grade of FA which has experience and professional expertise in forensic accounting would increase the credence of ICAC expert witnesses in court proceedings.

11. At present, the Hong Kong Police Force (HKPF) and the Customs and Excise Department (C&ED) also carry out financial investigations and prosecution on commercial crimes and smuggling-related money laundering respectively, and they rely on the Treasury in arranging members of the Treasury Accountant (TA) grade to provide support for their frontline officers. As the ICAC is required to perform forensic accounting by integrating knowledge on accounting and auditing with investigation skills, a dedicated FA grade would better suit the Commission's operational needs and unique set up as an independent agency.

Proposed structure of the FA Grade

12. The structure of the FA grade is proposed to model on the TA grade which comprises the Chief Treasury Accountant, Senior Treasury Accountant and Treasury Accountant ranks. Similarly, we propose that the FA grade should also comprise three ranks, namely CFA, SFA and FA. However, officers to be appointed to the ranks of CFA, SFA and FA are required to possess solid experience in financial investigation or forensic accounting in addition to the

/professional

professional qualifications and post-qualification experience required by the TA grade. A comparison of the pay package of the proposed FA grade vis-à-vis the TA grade is at Enclosure 1.

Encl. 1

13. We propose that the new FA Group should be headed by a CFA and supported by two SFAs and eight FAs. The CFA, unlike a career SCACO responsible for investigation or other investigation support duties, will be an experienced professional deployed full time to the work of the FA Group. He will be able to formulate policies and set standards for the provision of forensic accounting service, steer the Group under his command and supervise the work performed by his subordinates to ensure efficient service delivery and compliance, and act as a grade manager to enhance training and continuous professional development of the FA Grade. The CFA will report direct to an Assistant Director (AD) who oversees, among other duties, the organisational and administrative functions of the FA Group. The CFA will be underpinned by two SFAs, each heading a team of four FAs. An SFA supervises his team of officers in forensic accounting, asset or fund tracing, makes analysis of financial data and asset recovery, assesses books and accounts to establish their evidential value, gives expert evidence in court and provides forensic accounting training to frontline investigators. The major duties of an FA are to provide professional financial investigation services to frontline investigators, render professional advice and support in field operations, examine books of accounts, prepare evidence on accounting matters and present financial data in court. The job descriptions of the proposed CFA, SFA and FA are at Enclosures 2(a) to 2(c) respectively.

Encls.
2(a)-2(c)

14. To ensure the effective discharge of these responsibilities, the entry rank of the FA grade should be filled by suitable candidates with relevant professional qualifications and at least two years' post-qualification experience related to financial fraud investigation. The CFA and SFA will be promotion ranks. However, for direct entry, candidates must have, on top of their professional qualifications, at least ten years' and eight years' post-qualification experience respectively, of which five years and three years are respectively related to financial fraud investigation. For the initial set-up of the FA grade, the vacancies will be filled by open recruitment. Serving officers and outside candidates who possess the required qualifications and post-qualification experience may apply and will be considered for appointment through open recruitment.

New rank of Chief Commission Against Corruption Officer

15. Changes in legislation and increased complexity in corruption cases have a significant impact on the Commission's operation and management accountability, heighten the level of responsibilities, and generate huge workload and immense pressure on our staff. A new CCACO rank, to be pitched at IPS 45, should be created in the ICAC to cope with the functional requirements arising from

/the

the growing complexity and responsibilities at the directorate level, including inter alia, supervision of the use of covert surveillance and TI in ICAC investigations and assuring compliance under the ICSO regime.

16. There are currently four Investigation Branches in the OpsD, each under the command of an AD, and each Investigation Branch comprises four to five investigation/support groups. Each group is headed by an SCACO holding the post of a Principal Investigator (PI). Of the 19 PIs in OpsD, the two heading G and R Groups are performing responsibilities not on a par with the accountability and responsibilities required of them. To recognise their higher level of responsibilities, we propose to upgrade the two SCACO posts to the proposed rank of CCACO, which will be filled by promotion.

Upgrading of SCACO to CCACO in command of G Group

17. Following the enactment of the ICSO on 9 August 2006, all TI and covert surveillance operations with the use of surveillance devices by law enforcement agencies (LEAs), including the ICAC, have to obtain a prescribed authorization. The PI in charge of G Group (PI/G) has the responsibility for processing TI applications submitted by frontline PIs, with the approval of their operational ADs (D2-equivalent level), under the ICSO. He is required to scrutinise all TI applications to ensure that all statutory requirements are met before he submits his affirmation for consideration by one of the three designated panel judges of the High Court. If PI/G is satisfied that a TI application has met all statutory requirements, he will process the application and submit it to the panel judge on behalf of the OpsD. PI/G is empowered to recommend to the respective AD not to pursue with any TI application if he is not convinced that the circumstances justify the making of the application. PI/G also oversees the intelligence gathering unit which collates intelligence obtained from TI and disseminates it to frontline investigating sections.

18. Whilst the authorizing authority for Type 1 Surveillance^{Note} under the ICSO regime rests with the three designated High Court panel judges, PI/G is the authorizing authority designated within the OpsD to consider all Type 2 Surveillance^{Note} applications submitted by frontline PIs. He has the power to reject

/Type

^{Note} The distinction between Type 1 and Type 2 Surveillance reflects the different degrees of intrusiveness into the privacy of those who are subject to the surveillance. Type 2 Surveillance covers “participant monitoring” situations where the words or activities of the target of surveillance are being listened to, monitored by or recorded by someone (using a listening device or optical surveillance device) whom the target reasonably expects to be so listening or observing. It also covers situations where the use of an optical or tracking device does not involve entry onto premises without permission or interference with the interior of conveyance or object, or electronic interference with the device, without permission. Any covert surveillance other than Type 2 Surveillance is Type 1 Surveillance.

Type 2 Surveillance applications placed before him. PI/G is also in command of a Central Registry which manages all administrative matters arising from the execution of ICSO authorizations.

19. PI/G therefore performs a supervisory role over other PIs in relation to TI and Type 2 Surveillance applications. As the authorizing authority in respect of Type 2 Surveillance applications, PI/G assumes a role similar to a designated High Court panel judge in considering Type 1 Surveillance applications, save that Type 2 Surveillance involves a participating agent. To cope with such functional requirements arising from the increasing responsibilities both in terms of complexity and volume, it is inappropriate for the incumbent of PI/G to be at the level of an SCACO just like other PIs. In fact, the Bills Committee of the Legislative Council, in examining the Interception of Communications and Surveillance Bill at its meeting on 8 June 2006, requested that the level of approving authority for executive authorization in LEAs should be pitched at D1 level. However, since ICAC does not have such rank in the hierarchy, the approving authority had to remain at the level of SCACO in charge of G Group. Notwithstanding the minimum rank of the authorizing officer (i.e. Senior Superintendent of Police or equivalent) set out in the ICSO, we note that the Code of Practice issued pursuant to section 63 of the ICSO requires that only officers at or above the rank of Chief Superintendent of Police (D1-equivalent) in HKPF, C&ED and Immigration Department may be designated as authorizing officer. This was in response to the request made by the Bills Committee of the Legislative Council as mentioned above. There are hence strong operational justifications to upgrade the PI/G post to CCACO equivalent to his counterparts in other LEAs.

Upgrading of SCACO to CCACO in command of R Group

20. The primary objective of the ICSO is to regulate the conduct of interception of communications and the use of surveillance devices by or on behalf of public officers. Attaching great importance to care and vigilance in carrying out the related activities, the ICAC has established a Compliance Assurance Group (R Group) in April 2008 to ensure full compliance of the requirements under the ICSO regime.

21. Whilst PI/G is responsible for operational matters pertaining to TI and covert surveillance operations, the PI in command of R Group (PI/R) acts as the OpsD's Compliance Assurance Officer and assists the Commissioner on Interception of Communications and Surveillance (C/ICS), who was appointed by the Chief Executive, to oversee compliance under the ICSO and the Code of Practice.

22. PI/R conducts internal enquiries on suspected non-compliance and irregularity cases arising from TI and covert surveillance operations carried out under the command of frontline PIs. Such enquiry involves review of the whole interception or covert surveillance operation by means of interviewing the officers concerned as well as examination and verification of documentary records. In handling cases of suspected irregularity or non-compliance, PI/R examines not only the work of frontline officers but also the work performed by the frontline PIs. In the event that the Authorizing Officer (i.e. PI/G) or the Reviewing Officers (who are directorate officers pitched at IPS 47 equivalent to D3) are involved in the irregularity or non-compliance, PI/R is also required to interview them and demand written statements from the latter where necessary. He then reports details of his investigations and findings for submission to C/ICS, including making recommendations on such matters as revision of procedures and disciplinary or management actions.

23. PI/R is also responsible for answering queries raised by C/ICS during the latter's inspection visits to the ICAC, when ICAC's applications for and execution of TI and covert surveillance operations under the ICSO regime will be thoroughly examined. PI/R also identifies areas for improvement and advises the senior management on ways to improve the implementation and compliance of the ICSO by such means as refining internal procedures relating to the operation of the ICSO. On the education side, he advises the senior management on the training policy relating to ICSO compliance, administrative procedures and the implementation of applications made under ICSO, and conducts briefings to PIs and their subordinates on such issues. Whilst he administratively comes under the supervision of an AD, D2-equivalent level, PI/R is directly answerable to the Director of Investigation (Government Sector) pitched at IPS 47 which is equivalent to D3, in respect of inquiries into suspected cases of irregularity or non-compliance under the ICSO regime. Given his compliance assurance role and the level of complexity of the duties, the incumbent of PI/R should be more senior than frontline PIs and on a par with PI/G whose work is also under his scrutiny. The post of PI/R should be pitched at CCACO level.

Encls. 24. The job descriptions of CCACO/G and CCACO/R are at Enclosures
3(a)&3(b) 3(a) and 3(b).

Encls. 25 The existing and proposed organisation charts of the OpsD are at
4(a)&4(b) Enclosures 4(a) and 4(b) respectively.

/ALTERNATIVES

ALTERNATIVES CONSIDERED

26. We have critically examined whether the existing ranks and remuneration package of the CACO grade can effectively help recruit and retain accounting talents. Given the fact the streaming arrangement mentioned in paragraph 7 above cannot meet ICAC's financial investigation requirement and that ICAC is facing keen competition with compliance departments in the finance and banking industries for experienced professional accountants with audit and forensic accounting experience, we have to offer them comparable remuneration package with their counterparts in the private sector to attract them to join the Commission. As explained in paragraph 9 above, we also consider that it would not be desirable financially and operationally to engage external accountants in support of forensic accounting work on a long-term basis.

27. We have also critically explored the feasibility of arranging for other directorate officers to absorb some of the duties of the two proposed CCACO posts but have come to the view that such an alternative is not viable. Not only are other directorate officers already fully occupied with their core duties, but also as a matter of principle, they should be kept functionally independent of the execution of covert surveillance and TI in ICAC investigations. This is important for maintaining internal checks and balances and a clear delineation and segregation of duties to ensure the integrity and effectiveness of operational proceedings. We therefore conclude that there are no better alternative than the proposed creation of the new CCACO rank and posts.

FINANCIAL IMPLICATIONS

28. The proposed changes to the establishment in the ICAC as set out in the preceding paragraphs will bring about an additional notional annual mid-point salary value (NAMS) of \$1,666,200, with breakdown as follows –

| Post | Total NAMS (\$) | No. of Post |
|---|----------------------------|------------------------|
| <i>Creation</i> | | |
| Chief Forensic Accountant (IPS 45) | 1,305,600 | 1 |
| Chief Commission Against Corruption Officer (IPS 45) | 2,611,200 | 2 |
| Total (a) | 3,916,800 | 3 |
| <i>Deletion</i> | | |
| Senior Commission Against Corruption Officer (IPS 43 - 44a) | 2,250,600 | 2 |
| Total (b) | 2,250,600 | 2 |
| Net additional cost ((a)-(b)) | 1,666,200 | 1 |

/The

The additional full annual average staff cost including salaries and staff on-cost (FASCAM) is estimated to be around \$2,333,000. We will include the necessary provision in the Estimates to meet the cost of this proposal.

29. Subject to the approval of the proposals above, the Commissioner, ICAC will create under delegated authority ten non-directorate posts of two SFAs and eight FAs requiring NAMS not exceeding \$8,316,000 and FASCAM not exceeding \$11,642,000 which will be offset by the deletion of two CACO(U) and eight CACO(M/L) posts. An additional NAMS of around \$1,371,000 and FASCAM of around \$1,919,000 are thus required for the non-directorate posts of the FA grade.

STAFF CONSULTATION

30. Both the Commission Staff Consultative Committee and Departmental Staff Consultative Committee have been consulted on the proposed creation of the FA grade and the CCACO rank. Staff welcome the proposals as they will create new appointment/promotion opportunities.

PUBLIC CONSULTATION

31. We consulted the Legislative Council (LegCo) Panel on Security on 7 December 2010 and briefed Members on the recommendations of the GSR and sought Members' views on the proposed creation of the FA grade and the CCACO rank and the related new posts. Some Members enquired about the changes in circumstances that make it necessary to create the FA grade and the justifications for requiring additional resources at the directorate level to handle ICSO-related matters. Some Members enquired about the delineation of the duties of the two CCACO posts. Notwithstanding these enquiries, the LegCo Panel on Security have no objections to putting the proposals to the Establishment Subcommittee.

BACKGROUND

32. A GSR was conducted by SCDS in 2007 and recommendations were made to create a new FA grade and a new CCACO rank. The considerations leading to the recommendations have been set out in paragraphs 4 and 5 above.

/ESTABLISHMENT

ESTABLISHMENT CHANGES

33. The establishment changes in the ICAC for the last two years are as follows –

| Establishment (Note) | Number of posts | | | |
|---------------------------------|-----------------------------------|-----------------------|-----------------------|-----------------------|
| | Existing as at 1 February 2011 | As at 1 April 2010 | As at 1 April 2009 | As at 1 April 2008 |
| A | 14# | 14 | 14 | 14 |
| B | 580 | 579 | 573 | 564 |
| C | 782 | 788 | 793 | 776 |
| Total | 1 376 | 1 381 | 1 380 | 1 354 |

Note :

- A - ranks in the directorate pay scale or equivalent
- B - non-directorate ranks the maximum pay point of which is above MPS Point 33 or equivalent
- C - non-directorate ranks the maximum pay point of which is at or below MPS Point 33 or equivalent
- # - as at 1 February 2011, there was no unfilled directorate post in ICAC

ADVICE OF THE STANDING COMMITTEE ON DISCIPLINED SERVICES SALARIES AND CONDITIONS OF SERVICE

34. The Standing Committee on Disciplined Services Salaries and Conditions of Service has advised that the grading proposed for the posts would be appropriate if the proposal were to be implemented.

Independent Commission Against Commission
February 2011

**Comparison of the Proposed Pay Scale of
Independent Commission Against Corruption
Forensic Accountant Grade to the Pay Scale
of the Treasury Accountant Grade**

| Forensic Accountant Grade | Treasury Accountant Grade |
|---|---|
| Chief Forensic Accountant IPS 45 : \$102,300 - \$112,050 | Chief Treasury Accountant D1 : \$99,400 - \$108,650 |
| Senior Forensic Accountant IPS 41 - 44a \$83,280 - \$96,885 [5 pay points] | Senior Treasury Accountant MPS Pt 45 - Pt 49 \$77,375 - \$89,140 [5 pay points] |
| Forensic Accountant IPS 26 - 40 \$46,945 - \$80,200 [15 pay points] | Treasury Accountant MPS Pt 30 - Pt 44 \$42,410 - \$74,675 [15 pay points with 3 omitted points of MPS Pt 32, 36 and 39] |

**Proposed Job Description
Chief Forensic Accountant**

Rank : Chief Forensic Accountant (IPS 45)

Responsible to : Assistant Director/4

Major Duties and Responsibilities –

1. To formulate policies and set standards on the provision of professional advice and support in relation to financial investigation work.
2. To steer the Forensic Accounting Group under his command, advise the implementation of methodologies and establish criteria for use in conducting financial investigation.
3. To ensure effective deployment of resources for the provision of professional advice and support to frontline investigating sections in their investigation of complex corruption cases and related crimes.
4. To supervise the work performed by his subordinates and ensure it meets the required professional standard.
5. To ensure his subordinates comply with the professional requirements of the Hong Kong Institute of Chartered Public Accountants.
6. To give expert evidence in court in complex cases.
7. To monitor any possible reforms within the financial sector with a view to re-engineering existing investigative procedures to keep in pace with latest developments.
8. To advise on the training strategies and training programmes relating to financial investigation for frontline investigators.

**Proposed Job Description
Senior Forensic Accountant**

Rank : Senior Forensic Accountant (IPS 41 - 44a)

Responsible to : Chief Forensic Accountant

Major Duties and Responsibilities –

1. To recommend to the Chief Forensic Accountant policies and standards relating to financial investigation work.
2. To supervise a team of Forensic Accountants to ensure professional advice and support of the required standard is given to frontline investigators in respect of cases which require the expertise of forensic accounting, in areas of asset or fund tracing, financial data analysis, money laundering and asset recovery, etc.
3. To supervise and/or lead his subordinates when rendering professional advice and support to frontline investigators in field operations in the latter's search and seizure of financial/accounting books and documents in complex corruption cases and related crimes.
4. To review the findings or assessments of his subordinates' examination of books and accounts when evaluating their evidential value.
5. To ensure the standard of work of his subordinates when assisting frontline investigators in the interview of professionals in the financial and accounting related sectors.
6. To ensure his subordinates professionally prepare and present evidence at court.
7. To give expert evidence in court on financial or accountancy related matters.
8. To liaise with the banking, regulatory and financial sectors to keep abreast of trends, practices, and procedures in the commercial and finance industries.
9. To provide training to frontline investigators on financial investigation techniques relating to complex corruption related fraud and the tracing of corrupt proceeds and laundered fund movements.

**Proposed Job Description
Forensic Accountant**

Rank : Forensic Accountant (IPS 26 - 40)

Responsible to : Senior Forensic Accountant

Major Duties and Responsibilities –

1. To provide professional financial investigation services to frontline investigating sections.
2. To participate in field operations to provide advice and support to frontline investigators in the search and seizure of financial documents and accounts books of evidential value in relation to complex corruption cases.
3. To examine books of accounts and other documentary evidence seized or obtained in order to evaluate their evidential value.
4. To conduct asset tracing, identify fund movements, prepare financial profiles, analyse and interpret financial data, etc.
5. To assist frontline investigators in the interview of professionals in the financial and accounting sectors in complex corruption investigations and related crimes.
6. To prepare evidence on accounting matters and present financial data at court.
7. To give expert evidence in court on financial or accountancy related matters.
8. To assist in providing training to frontline investigators on financial investigation.

**Proposed Job Description
Chief Commission Against Corruption Officer/G Group**

Rank : Chief Commission Against Corruption Officer (IPS 45)

Responsible to : Assistant Director/3

Major Duties and Responsibilities –

1. To examine and process all Telecommunications Interception (TI) applications made under the Interception of Communications and Surveillance Ordinance (ICSO), including scrutinize all requests from frontline Principal Investigators for TI operations to ensure compliance with the statutory requirements before submitting his affirmations before one of the three designated Panel Judges (PJ) of the High Court and serve as Commission representative to address queries during hearings before the PJ.
2. To oversee the operation of the intelligence gathering unit which collates intelligence obtained from TI and disseminates it to frontline investigating sections.
3. To consider all applications for Type 2 Surveillance under the ICSO regime as the Authorizing Officer designated within the Operations Department for such applications.
4. To ensure, when considering Type 2 Surveillance applications, that the statutory requirements are fulfilled before approving such applications.
5. To deal with any information which touches upon legal professional privilege in accordance with laid down procedures by reporting it to the PJ and Commissioner on Interception of Communications and Surveillance (C/ICS).
6. To oversee the operation of the Central Registry which was established in accordance with the Code of Practice of the ICSO. The Central Registry is responsible for managing all administrative matters arising from the execution of all authorizations issued under ICSO, including TI, Type 1 and Type 2 Surveillance.
7. To ensure submission of quality weekly reports and statistics to C/ICS to facilitate the discharge of his functions and duties as the Oversight Authority.

Proposed Job Description
Chief Commission Against Corruption Officer/R Group

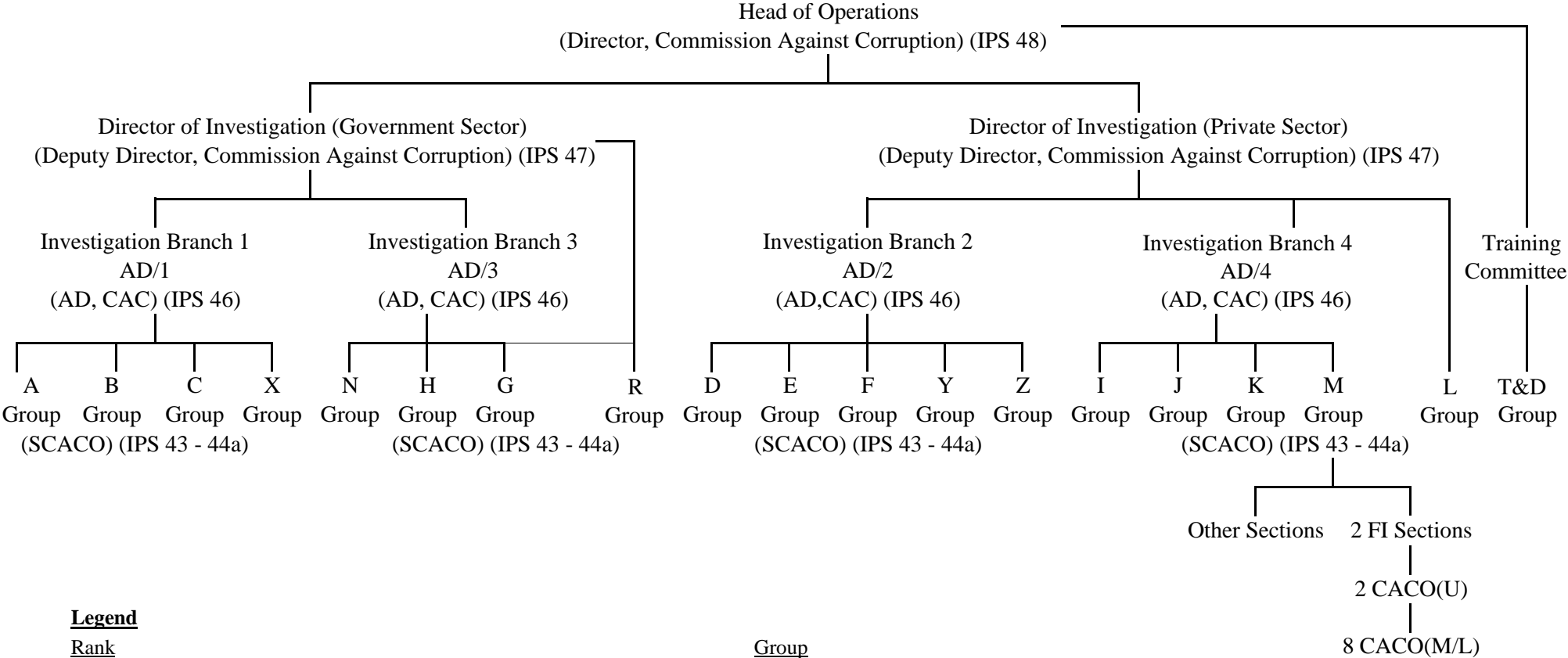
Rank : Chief Commission Against Corruption Officer (IPS 45)

Responsible to : Director of Investigation (Government Sector) (for inquiries into alleged irregularities/non-compliance cases) and Assistant Director/Branch 3 (for administrative matters)

Major Duties and Responsibilities –

1. To ensure compliance, as the Operations Department's Compliance Assurance Officer, of all Telecommunications Interceptions (TI) and Type 1 and Type 2 Surveillance operations undertaken by frontline investigation groups under the Interception of Communications and Surveillance Ordinance (ICSO).
2. To assist the Commissioner on Interception of Communications and Surveillance (C/ICS), the Oversight Authority, to oversee compliance under the ICSO and related Code of Practice and to investigate any complaints connected therewith.
3. To oversee the conduct of internal enquiries on non-compliance cases on TI and covert surveillance operations carried out under the ICSO regime.
4. To investigate non-compliance cases, report details of investigations and findings for submission to C/ICS, including making recommendations on such matters as revision of procedures and disciplinary actions.
5. To be accountable to the C/ICS and to address his queries raised during his inspection visits.
6. To advise the senior management on the ways to improve the implementation and compliance of ICSO by such means as refining internal procedures relating to the operation of the ICSO.
7. To advise the senior management on training policy relating to ICSO compliance, administrative procedures and the implementation of applications made under ICSO; and conduct briefings for Principal Investigators (PIs) and their subordinates on such issues; and command all operational PIs and their subordinates to adhere to the Code of Practice.

**Existing Organisation Chart of the Operations Department,
Independent Commission Against Corruption**



Legend

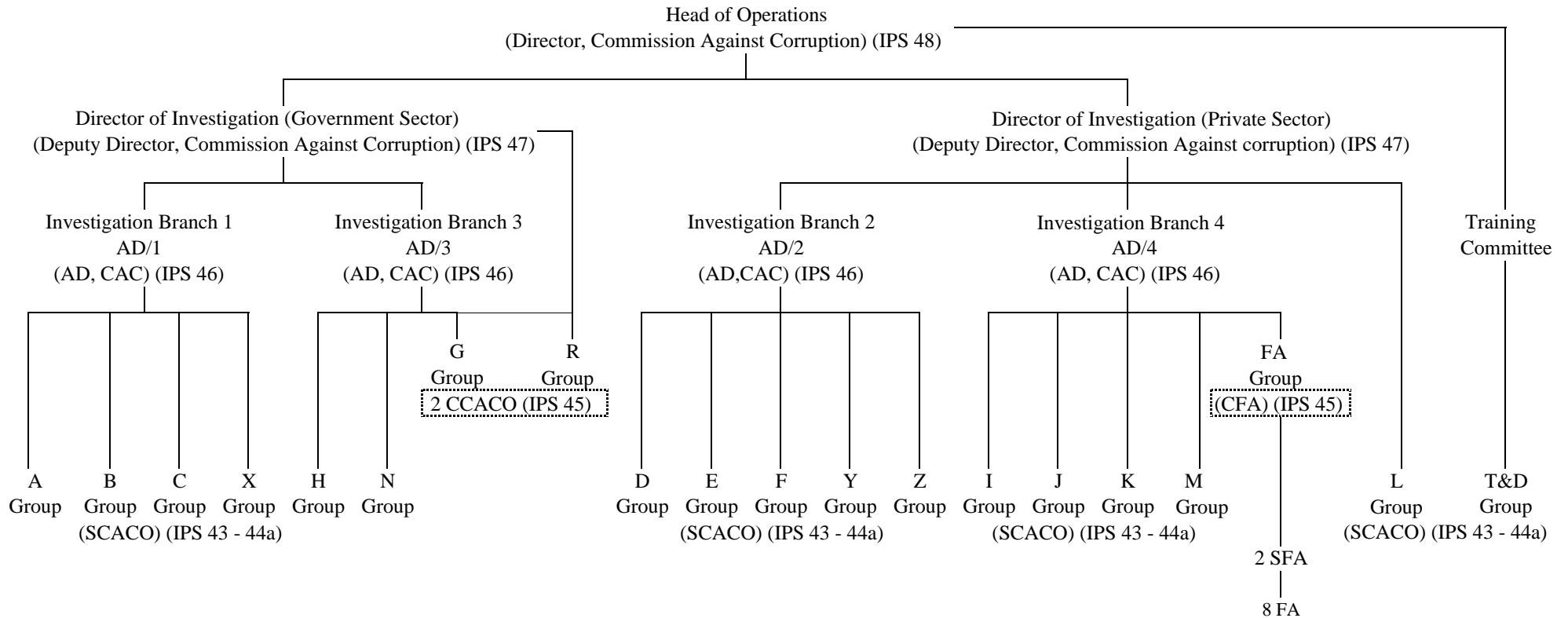
Rank

- AD Assistant Director
- CACO(M/L) Commission Against Corruption Officer (Middle/Lower)
- CACO(U) Commission Against Corruption Officer (Upper)
- SCACO Senior Commission Against Corruption Officer

Group

- T&D Training & Development
- FI Financial Investigation

**Proposed Organisation Chart of the Operations Department,
Independent Commission Against Corruption**



Legend

Rank

- AD Assistant Director
- CCACO Chief Commission Against Corruption Officer
- CFA Chief Forensic Accountant
- FA Forensic Accountant
- SCACO Senior Commission Against Corruption Officer
- SFA Senior Forensic Accountant
- proposed new posts

Group

- T&D Training & Development
- FA Forensic Accountant