

**Supplementary information provided by  
Hong Kong Society of Accountants  
in response to issues raised at the 2nd meeting of  
the Bills Committee on Professional Accountants (Amendment) Bill 2004  
held on Friday, 4 June 2004**

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Please find enclosed the following documents provided by the Hong Kong Society of Accountants in response to the requests made by members of the Bills Committee at its 2nd meeting:

- (1) Composition of the HKSA Disciplinary Panel 2004.
- (2) Number of cases referred to the Disciplinary Committee/Investigation Committee of HKSA in the last 6 years that have been subject to judicial review.
- (3) Number of cases of minor complaints made to the Council against HKSA members that have not been referred to the Disciplinary Panel but for which a disapproval letter was issued by the Council in the last 6 years.

## Composition of the HKSA Disciplinary Panel 2004

		<i>Lay members</i>
<b>Big 4 accounting firms</b>		
Deloitte	Chau Shing Yim, David	
"	Peter Griffiths (counsel)	*
"	Tang Chak Yei	
"	Wong Hak Kun, Kan	
"	Peter Wong	
Ernst & Young	Marshall Bryes	*
"	Boniface Ho	
"	Carlyon Knight-Evans	
"	Lau Chi Pong, Howard	
"	Anthony Wu	
KPMG	Paul Jeremy Brough	
"	Stephen Lee	
PwC	Nick Allen	
"	Cheung Yuk Tak	
"	Robert Gazzi	
"	Leung Tai Chiu, Antony	
"	Tim Lui	
<b>Non-big 4 accounting firms</b>		
Charles Chan, Ip & Fung CPA	Chan Wai Dune, Charles	
Charles Lo & Co.	Lo Kai Ming, Charles	
Chu & Chu	Wong Kwok Wai, Albert	
Graham H.Y. Chan & Co.	Chan Ho Yin, Graham	
Grant Thornton	Gabriel Azedo	
HLB Hodgson Impey Cheng	Cheng Kwok Wai, David	
Ho & Ho & Co.	Ho Sik Lan	
Horwath Hong Kong CPA Ltd.	Clement Chan	
Moore Stephens	James Fulton	
Moores Rowland Mazars	Dainel Sham	
Nexia Charles Mar Fan & Co.	Selwyn Mar	
PKF	Leung Hok Lim	
RSM Nelson Wheeler	Bruce Dunlop	
Wong Lam Leung & Kwok CPA Ltd.	Wong Lung Tak, Patrick	
<b>Prof. Accountants in Business</b>		
<i>Listed coys</i>		
CITIC Pacific Ltd.	Vernon Moore	
Wharf	Quinn Law	
<i>Non-listed coys</i>		
Asian Capital (Corp. Finance) Ltd.	Patrick Yeung	
Baker & McKenzie	Tan Chuen Yan, Paul	
Carrington Investment Ltd.	Iain Bruce	
Goldride Securities Limited	Anthony Espina	
Management Capital Ltd.	Yu Hon To, David	

## Composition of the HKSA Disciplinary Panel 2004

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*Lay members*

### Regulatory representation

HKEx	Paul Chow	*
SFC	Angelina Kwan	

### Academia

Baptist University	Antonio Barreira	*
Chinese University	Abdul Majid	*
City University	Richard Ho	*
Lingnan University	T.S. Chan	*
Open University	Leung Chun Ming	*

### Retired individuals

N/A	Chan Sai Hoi	
N/A	Marvin Cheung	
N/A	Dudley Harding	
N/A	Tsang Yiu Keung, Paul	
N/A	Bernard Wilkinson	

### Lay members and others

#### *Solicitor/lawyer*

Deacons Graham & James	Mark Bradley	*
Denis Chang's Chambers	Erik Shum	*
Herbert Tsoi & Partners	Herbert Tsoi	*
King & Company	Ma Ching Nam	*
Parkside Chambers	Anthony Chan	*
Simmons & Simmons	Wong Kwai Huen	*
Temple Chambers	Anderson Chow	*
"	Paul Shieh	*
"	Rimsky Yuen	*
Wong Peter C. Chow & Chow	Anthony Chow	*
N/A	Wilson Chan	*
N/A	Jonathan Harris	*
N/A	Horace Wong	*
N/A	Albert Xavier	*

#### *Others*

Dickson Concept (Int'l) Ltd.	Edwin Ing	*
Great River Corporation Ltd.	Con Conway	*

Total number of Committee Members	66
Total number of Lay Members (*)	24

<b>Appendix 2</b>
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**Number of cases referred to the Disciplinary Committee/Investigation Committee of HKSA in the last 6 years that have been subject to judicial review**

	<u>Total number of cases</u>	<u>Number subject to JR</u>	
IC cases	18	3	Note 2(a)
DC cases	33	3	Note 2(b)
	<u>51</u>	<u>6</u>	Note 1

Notes:

1. Five cases determined and all in favour of the HKSA. One outstanding - court hearing scheduled for October 2004.
2. Basis of JR:
  - (a) Instigating an investigation based on improper procedures and contrary to stated policy and legitimate expectations.
  - (b) Two relate to use of stolen documents or documents illegally passed to the Society to instigate disciplinary proceedings. One relates to improper constitution of the Disciplinary Committee.

<b>Appendix 3</b>
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**Number of minor complaints made to the Council against HKSA members that have not been referred to the Disciplinary Panel but for which a disapproval letter was issued by the Council in the last 6 years (1999-2004)**

	<b>6 years <u>Total</u></b>
Total number of disapproval letters issued	<u>27</u>
Analysis by nature of complaint:	
(i) Improper advertising	7
(ii) Technical breaches of professional standards	12
(iii) Registration and procedural matters	8
	<u>27</u>

Note: In future, under the Consent Order System, the above cases will not be dealt with by Council but will be referred to the Disciplinary Panel for consideration of consent order.