

立法會
Legislative Council

LC Paper No. CB(1)664/05-06
(These minutes have been seen
by the Administration)

Ref : CB1/BC/13/04

Bills Committee on Financial Reporting Council Bill

**Minutes of the sixth meeting held on
Tuesday, 6 December 2005, at 8:30 am
in Conference Room A of the Legislative Council Building**

Members present : Hon TAM Heung-man (Chairman)
Dr Hon Philip WONG Yu-hong, GBS
Hon Emily LAU Wai-hing, JP
Hon Andrew LEUNG Kwan-yuen, SBS, JP
Hon Ronny TONG Ka-wah, SC

Members absent : Hon Albert HO Chun-yan
Dr Hon LUI Ming-wah, SBS, JP
Hon Bernard CHAN, JP
Hon CHAN Kam-lam, SBS, JP
Hon SIN Chung-kai, JP
Hon Jeffrey LAM Kin-fung, SBS, JP

Public officers attending : Mr Albert LAM
Deputy Secretary for Financial Services and the Treasury
(Financial Services)

Mr Alan LO
Principal Assistant Secretary for Financial Services and the
Treasury (Financial Services)

Mr Jackie LIU
Assistant Secretary for Financial Services and the Treasury
(Financial Services)

Mr Gordon JONES, JP
Registrar of Companies

Mr Lawrence PENG
Senior Assistant Law Draftsman
Department of Justice

Miss Selina LAU
Government Counsel
Department of Justice

Clerk in attendance : Miss Salumi CHAN
Chief Council Secretary (1)5

Staff in attendance : Mr KAU Kin-wah
Assistant Legal Adviser 6

Ms Connie SZETO
Senior Council Secretary (1)4

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- I. Meeting with the Administration**
(LC Paper No. CB(1)420/05-06(01) — “Follow-up to the fifth meeting on 17 November 2005” prepared by the Legislative Council Secretariat
- LC Paper No. CB(1)286/05-06(03) — Paper provided by the Administration on “Component Two — Audit Investigation Board”
- LC Paper No. CB(1)166/05-06(03) — Paper provided by the Administration on “Summary of submissions and Administration’s responses”)

The Bills Committee deliberated (Index of proceedings attached at **Appendix**).

Follow-up actions to be taken by the Administration

Admin 2. At the request of the Bills Committee, the Administration agreed to take the following actions:

(a) Interface between the investigation and disciplinary proceedings

In connection with item 3 of the list of follow-up actions for the meeting on 17 November 2005 (LC Paper No. CB(1)420/05-06(01)), the Administration was requested to provide a written response to that item and to some members' view that it should be set out clearly, before the Financial Reporting Council (FRC) started its operation, how to deal with fresh evidence or new complaints on a case, which were received after the case had been referred by the FRC to the Hong Kong Institute of Certified Public Accountants.

(b) Composition and resource requirements of the Audit Investigation Board (AIB)

Given that there would be only one AIB and that it would consist of a chairman (i.e. the Chief Executive Officer of the FRC) and at least one other member appointed by the FRC, members of the Bills Committee were concerned whether the AIB would have sufficient members and relevant expertise to handle cases of different nature and complexity at the same time. The Administration was requested to provide a paper with the following information:

- (i) The anticipated workload of the AIB;
- (ii) In view of the different nature and complexity of the cases, whether the chairman of the AIB would be able to oversee the investigation work of all cases, and whether sufficient resources would be available for the AIB to engage quality employees and consultants to undertake the investigation;
- (iii) The proposed number of members for the AIB upon its establishment;
- (iv) Whether the "at least one other member appointed by the FRC" referred to in clause 22(2)(b) were members of the FRC;
- (v) The selection criteria of the FRC for appointment of members to the AIB; and
- (vi) Whether new members might be appointed to the AIB after its establishment; if yes -
 - the circumstances under which new members might be

appointed; and

- whether the new members would be allowed to handle cases where the investigation work had already commenced or almost completed; if yes, how to address the concern that it was unfair to the parties concerned if the new members, who had no or little involvement in the investigation of the cases, were allowed to make decisions and/or recommendations on the cases.

(c) Powers of the AIB

The Administration was requested to provide a paper with the following information:

- (i) The criteria for the FRC to determine whether it would undertake investigation into an irregularity or direct the AIB to undertake the investigation (clause 23(1), (2) and (3)). Please illustrate with examples;
- (ii) The purpose of clause 23(4), which provided that the FRC might direct the AIB to cease investigation of a case, and the criteria for the FRC to exercise such power. Please illustrate with examples; and
- (iii) In connection with item (ii) above, members noted the example quoted by the Administration that the FRC might direct the AIB to cease investigation of a case if the case was of a criminal nature. The FRC might then refer the case to the law enforcement agencies (e.g. the Police, or the Independent Commission Against Corruption) for further investigation or law enforcement action. Given that cases of a criminal nature might also involve professional misconduct, the Administration was requested to consider whether it was appropriate for the AIB to cease investigation and leave the cases entirely to the law enforcement agencies.

(d) Checks and balances of the AIB

- (i) Members expressed concern that the common law privilege against self-incriminating was abrogated by clause 31(9) and replaced with a statutory prohibition against the admissibility of self-incriminating evidence in criminal proceedings (clause 30(2)). The Administration was requested to review clauses 31(9) and 30(2) and provide a written response to the following points:
 - Article 39 of the Basic Law provided that the provisions of the International Covenant on Civil and Political Rights (ICCPR) should be implemented through the laws of the Hong Kong

Special Administrative Region. Article 14(3)(g) of the ICCPR (replicated in Article 11(2)(g) of the Hong Kong Bill of Rights) provided that a person was not to be compelled to testify against himself or to confess guilt in the determination of any criminal charge against him. The Administration was requested to elaborate on its view that clause 30(2) was consistent with Article 14(3)(g) of the ICCPR; and

- According to jurisprudence of the European Court of Human Rights, disciplinary proceedings were regarded as quasi-criminal proceedings or criminal proceedings. The Administration was requested to make reference to the relevant case laws and court judgement, and consider whether the statutory prohibition against the admissibility of self-incriminating evidence in criminal proceedings, as provided in clause 30(2), should be extended to cover disciplinary proceedings.
- (ii) The Administration agreed to consider proposing a Committee Stage amendment (CSA) to the effect that the AIB should, before submitting a written report to the FRC on the findings of an investigation, give any person, who might be the subject of any criticism in the AIB's report, a reasonable opportunity of being heard (Paragraph 20 of LC Paper No. CB(1)286/05-06(03)). In this connection, the Administration was requested to consider a member's view that the proposed CSA should have the effect of providing the person with the right to have legal representation.

Date of next meeting

3. The Chairman reminded members that the next meeting would be held on Tuesday, 20 December 2005, at 10:45 am.

(Post-meeting note: As directed by the Chairman, the starting time of the meeting to be held on 20 December 2005 was changed to 11:00 am. Members were informed of the arrangement vide LC Paper No. CB(1)491/05-06 on 9 December 2005.)

II. Any other business

4. There being no other business, the meeting ended at 10:30 am.

Council Business Division 1
Legislative Council Secretariat
10 January 2006

**Proceedings of the sixth meeting of the
Bills Committee on Financial Reporting Council Bill
on Tuesday, 6 December 2005, at 8:30 am
in Conference Room A of the Legislative Council Building**

Time marker	Speaker	Subject(s)	Action Required
000000-000500	Chairman Ms Emily LAU Administration Clerk	<p><u>Items 1 and 2 of the list of follow up actions for the last meeting</u> (LC Paper No. CB(1)420/05-06(01))</p> <p>Administration's confirmation that it would consider members' view and request as stated in items 1 and 2 of the list</p>	
000501-003634	Chairman Ms Emily LAU Administration Clerk Mr Andrew LEUNG Assistant Legal Adviser 6 (ALA6)	<p><u>Interface between the investigation and disciplinary proceedings</u> (Item 3 of LC Paper No. CB(1)420/05-06(01))</p> <p>(a) Members' view that it should be set out clearly, before the Financial Reporting Council (FRC) started its operation, how to deal with fresh evidence or new complaints on a case, which were received after the case had been referred by the FRC to the Hong Kong Institute of Certified Public Accountants (HKICPA)</p> <p>(b) The Administration's advice, as follows:</p> <p>(i) Deputations had</p>	

Time marker	Speaker	Subject(s)	Action Required
		<p>expressed support for the FRC to enter into Memorandum of Understanding (MOU) with the HKICPA and other regulators and law enforcement agencies setting out the detailed arrangements on cooperation among them;</p> <p>(ii) It was envisaged that the MOU between the FRC and the HKICPA would set out the arrangements for provision of assistance and referral of cases, including the matters referred to in item (a) above; and</p> <p>(iii) If the HKICPA had commenced disciplinary proceedings on a case, it would be more appropriate for the parties concerned to submit fresh evidence, if any, to the HKICPA, instead of the FRC</p> <p>(c) Member's enquiry on whether the FRC would initiate new investigation into a case, which had already been referred to the HKICPA, upon receipt of new complaints on the case</p>	

Time marker	Speaker	Subject(s)	Action Required
		<p>(d) The Administration's advice, as follows:</p> <ul style="list-style-type: none">(i) Depending on the actual circumstances of a case, and if the thresholds in clause 23 were passed, the FRC might initiate investigation into a case which had already been referred to other bodies; and(ii) The FRC would enter into MOU with relevant bodies setting out arrangements in respect of item (i) above <p>(e) ALA6's advice, as follows:</p> <ul style="list-style-type: none">(i) If there was fresh evidence on a case which had already been referred to the HKICPA and the disciplinary proceedings conducted by the HKICPA had already commenced, it would be more appropriate for the parties concerned to submit the fresh evidence to the HKICPA, instead of the FRC(ii) If new complaints were lodged with the	

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		<p>HKICPA, it would handle the complaints in accordance with the mechanism provided in the Professional Accountants Ordinance (PAO); and</p> <p>(iii) If new complaints were lodged with the FRC, it would decide whether or not to investigate the complaints</p> <p>(f) Administration's agreement with ALA6's views set out in item (e) above</p> <p>(g) Member's views, as follows:</p> <p>(i) Given that clause 9 set out the statutory functions of the FRC, which included receiving and investigating into complaints concerning relevant irregularities, the FRC could not abdicate or delegate its statutory functions under clause 9 to other bodies;</p> <p>(ii) As such, the FRC could not refer complaints about auditing irregularities under its purview to the relevant bodies through the MOU; and</p>	

Time marker	Speaker	Subject(s)	Action Required
		<p>(iii) It was not clear what purpose would be achieved by the MOU</p> <p>(h) The Administration's advice, as follows:</p> <p>(i) Clause 23 provided that the FRC might initiate a preliminary investigation if it appeared to the FRC that there were circumstances suggesting that there was a relevant irregularity in relation to a listed entity, or an extensive investigation if the FRC had reasonable cause to believe that there was a relevant irregularity in relation to a listed entity; and</p> <p>(ii) If the thresholds provided in clause 23 were not met, the FRC might decide not to undertake any investigation into the case. If the thresholds were met, the FRC might undertake investigation and it was envisaged that the MOU entered between the FRC and the HKICPA/law</p>	

Time marker	Speaker	Subject(s)	Action Required
		<p>enforcement bodies would provide a smooth interface between FRC's investigation and the HKICPA's disciplinary proceedings/law enforcement bodies' proceedings.</p> <p>(i) The Administration's confirmation that the MOU was a general agreement, but not an agreement for individual cases</p> <p>(j) Request for the Administration to provide a written response to item 3 of LC Paper No. CB(1)420/05-06(01) and the view in item (a) above</p>	<p>The Administration to take action under paragraph 2(a) of the minutes</p>
003635-010700	<p>Chairman Clerk Administration Ms Emily LAU ALA6</p>	<p>Part 1 (Clause 4 – “Relevant irregularity”), Part 3 (Composition of the Audit Investigation Board; scope of the investigation; investigation powers; referral of cases, etc., Schedule 4 to the Bill)</p> <p><u>Organizational structure of the Audit Investigation Board (AIB)</u> (Paragraphs 5 to 6 of LC Paper No. CB(1)286/05-06(03))</p> <p>(a) Briefing by the Administration</p> <p>(b) Briefing by the Clerk on the relevant comments by deputations (Item 4.7 of LC</p>	

Time marker	Speaker	Subject(s)	Action Required
		<p>Paper No. CB(1)166/05-06(03))</p> <p>(c) Member's and ALA6's enquiries about the establishment, size, composition, operation, and monitoring of the AIB</p> <p>(d) The Administration's advice, as follows:</p> <p>(i) Only one AIB would be established under the FRC to act as its executive arm for undertaking investigation into relevant irregularities;</p> <p>(ii) The AIB would be chaired by the Chief Executive Officer (CEO) of the FRC, who would be supported by full-time employees of the FRC and its consultants;</p> <p>(iii) The AIB would consist of a minimum of two members (including the Chairman) and there was no upper limit on the number of members. The FRC would have the flexibility to decide on the size of the AIB in the light of caseload and resources available;</p>	

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		<p>and</p> <p>(iv) The FRC would monitor the work of the AIB through reports submitted by the AIB</p> <p>(e) Member's concern that given that there would be only one AIB and that it would consist of a chairman (i.e. the CEO of the FRC) and at least one other member appointed by the FRC, the AIB might not have sufficient members and relevant expertise to handle cases of different nature and complexity at the same time</p> <p>(f) Request for the Administration to provide a paper with the following information:</p> <p>(i) The anticipated workload of the AIB;</p> <p>(ii) In view of the different nature and complexity of the cases, whether the chairman of the AIB would be able to oversee the investigation work of all cases, and whether sufficient resources would be available for the AIB to engage quality employees and consultants to undertake the investigation;</p>	<p>The Administration to take action under paragraph 2(b) of the minutes</p>

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		<p>(iii) The proposed number of members for the AIB upon its establishment;</p> <p>(iv) Whether the “at least one other member appointed by the FRC” referred to in clause 22(2)(b) were members of the FRC;</p> <p>(v) The selection criteria of the FRC for appointment of members to the AIB; and</p> <p>(vi) Whether new members might be appointed to the AIB after its establishment; if yes –</p> <ul style="list-style-type: none"> ● the circumstances under which new members might be appointed; and ● whether the new members would be allowed to handle cases where the investigation work had already commenced or almost completed; if yes, how to address the concern that it was unfair to the parties concerned if the new members, who had no or little 	

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		<p>involvement in the investigation of the cases, were allowed to make decisions and/or recommendations on the cases</p>	
010701-011341	Mr Ronny TONG Administration	<p><u>Investigation by the AIB</u></p> <p>The Administration's advice, as follows:</p> <p>(a) The AIB would exercise the powers under clauses 25 to 28 to undertake preliminary and extensive investigations into relevant irregularities; and</p> <p>(b) Depending on the actual circumstances of a case, the investigations might be undertaken by different levels of staff of the FRC</p>	
011342-012100	Ms Emily LAU Administration	<p><u>Powers of the AIB</u></p> <p>(a) Member's enquiries, as follows:</p> <p>(i) The circumstances under which the FRC might undertake investigation into a case by itself or direct the AIB to undertake the investigation (subclauses (1), (2) and (3) of clause 23); and</p>	

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		<p>(ii) The circumstances under which the FRC might direct the AIB to cease investigation of a case (clause 23(4))</p> <p>(b) The Administration’s advice, as follows:</p> <p>(i) As the FRC might direct the AIB to undertake investigation under subclauses (1), (2) and (3) of clause 23, it was appropriate to empower the FRC to cease AIB’s investigation when necessary under subclause (4);</p> <p>(ii) The FRC might consider giving direction to the AIB to cease investigation of a case if the case was of a criminal nature; and</p> <p>(iii) The modus operandi of the AIB was in some ways similar to that of the Investigation Committee (IC) of the HKICPA and the Accountancy Investigation and Discipline Board (AIDB) of the United Kingdom (UK). In practice, the investigation work of</p>	

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		<p>the IC and the AIDB was conducted by staff of the HKICPA and the Executive Counsel of the AIDB (who was a legally qualified officer of the AIDB) respectively</p> <p>(c) Request for the Administration to provide a paper with the following information:</p> <p>(i) The criteria for the FRC to determine whether it would undertake investigation into an irregularity or direct the AIB to undertake the investigation (clause 23(1), (2) and (3)), to be illustrated with examples; and</p> <p>(ii) The purpose of clause 23(4), which provided that the FRC might direct the AIB to cease investigation of a case, and the criteria for the FRC to exercise such power, to be illustrated with examples</p>	<p>The Administration to take action under paragraph 2(c)(i) and (ii) of the minutes</p>
012101-013132	<p>Chairman Administration Clerk Ms Emily LAU ALA6</p>	<p><u>Jurisdiction of the AIB</u> (Paragraphs 7 to 13 of LC Paper No. CB(1)286/05-06(03))</p> <p>(a) Briefing by the Administration, as follows:</p>	

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		<p>(i) Subclause (1) of clause 4 defined “relevant irregularity” to mean an “auditing irregularity” and a “reporting irregularity”. Subclauses (4) to (6) specified the circumstances where a relevant irregularity had occurred;</p> <p>(ii) Subclauses (4) to (6) of clause 4 were modelled on section 34 of the PAO which set out the areas of irregularities currently subject to the investigation by the IC of the HKICPA; and</p> <p>(iii) The Bill did not propose to create new types of irregularities in relation to auditors/reporting accountants, with a view to ensuring that the relevant irregularities investigated by the AIB could fall within the jurisdiction of the disciplinary proceedings under the PAO, and therefore ensuring that there would be smooth interface between the AIB’s investigation and</p>	

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		<p>the HKICPA's disciplinary proceedings</p> <p>(b) Briefing by the Clerk on the relevant comments by deputations, including comments on the meaning of "relevant irregularity" provided in clause 4 (Items 3.15 to 3.17, 4.5 and 4.6 of LC Paper No. CB(1)166/05-06(03))</p> <p>(c) The Administration's briefing on its written response to item 4.5 of LC Paper No. CB(1)166/05-06(03)</p> <p>(d) Member's emphasis of the need for the Administration to ensure a smooth interface mentioned in item (a) above</p> <p>(e) ALA6's concern that in the absence of the actual operational procedures, it was not clear how the interface could be effected</p> <p>(f) The Administration's view that the Bills Committee might examine issues relating to item (e) above during the clause-by-clause examination of the Bill</p>	
013133-013638	Chairman Administration Clerk	<u>Powers of the AIB</u> (Paragraphs 14 to 17 of LC Paper No. CB(1)286/05-06(03))	

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		<p>(a) Briefing by the Administration, as follows:</p> <p>(i) The AIB's main and supplementary powers for undertaking investigation were modelled on those provided to the Securities and Futures Commission in relation to investigation of a listed corporation under sections 179, 182, 183, 185 and 191 of the Securities and Futures Ordinance (SFO); and</p> <p>(ii) The proposed investigatory powers for the AIB represented enhancement to the existing powers vested in the IC of the HKICPA and would provide stronger teeth to the investigation function for the auditing profession</p> <p>(b) Briefing by the Clerk on the relevant comments by deputations (Items 4.8 to 4.17, 4.22 to 4.24 of LC Paper No. CB(1)166/05-06(03))</p> <p>(c) The Administration's briefing on its written response to item 4.10 of LC Paper No. CB(1)166/05-06(03))</p>	

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013639-013824	Mr Ronny TONG Administration	<p><u>Legal professional privilege</u></p> <p>The Administration's advice that clause 55 contained provision on legal professional privilege</p>	
013825-014239	Chairman Administration Clerk	<p><u>Check and balances of the AIB</u> (Paragraphs 18 to 20 of LC Paper No. CB(1)286/05-06(03))</p> <p>(a) Briefing by the Administration</p> <p>(b) The Administration's undertaking to consider proposing a Committee Stage amendment (CSA) to the effect that the AIB should, before submitting a written report to the FRC on the findings of an investigation, give any person, who might be the subject of any criticism in the AIB's report, a reasonable opportunity of being heard (Paragraph 20 of LC Paper No. CB(1)286/05-06(03))</p> <p>(c) Briefing by the Clerk on the relevant comments by deputations (Items 4.18 to 4.21, 4.25, 6.4, 6.5 and 6.7 of LC Paper No. CB(1)166/05-06(03)), and that the CSA proposed by the Administration in item (b)</p>	The Administration to take action under paragraph 2(d)(ii) of the minutes

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		<p>above would address the concern raised by some of the deputations</p>	
014240-015654	<p>Ms Emily LAU Administration ALA6 Mr Ronny TONG</p>	<p><u>Prohibition of the use of incriminating evidence in criminal proceedings</u> (Paragraph 18 of LC Paper No. CB(1) 286/05-06(03))</p> <p>(a) The Administration's advice, as follows:</p> <p>(i) Clause 31(9) provided that a person was not excused from complying with an information-gathering requirement under clauses 25, 26, 27 or 28 only on the ground that to do so might tend to incriminate him;</p> <p>(ii) Although by virtue of clause 31(9), the common law privilege for a person against self-incriminating was abrogated, clause 30(2) expressly provided that such incriminating evidence was not admissible in evidence against the person in criminal proceedings (other than proceedings in which the person was charged with an offence under clause 31 of the Bill, or under Part V of</p>	

Time marker	Speaker	Subject(s)	Action Required
		<p>the Crimes Ordinance (Cap. 200), or for perjury);</p> <p>(iii) Clause 30(2) did not cover disciplinary proceedings;</p> <p>(iv) Section 42D(4) of the PAO was similar to clause 30(2). It provided that if a person under investigation by the IC of the HKICPA claimed the use of statutory prohibition before giving the information, any incriminating evidence given by the person was not admissible in evidence against him in criminal proceedings;</p> <p>(v) Clauses 31(9) and 30 were modelled on sections 184(4) and 187 of the SFO; and</p> <p>(vi) Clause 30(2) was consistent with Article 14(3)(g) of the International Covenant on Civil and Political Rights (ICCPR) (replicated in Article 11(2)(g) of the Hong Kong Bill of Rights), which guaranteed that a person was not to be</p>	

Time marker	Speaker	Subject(s)	Action Required
		<p>compelled to testify against himself or to confess guilt in the determination of any criminal charge against him</p> <p>(b) Members expressed concern that the common law privilege against self-incriminating was abrogated by clause 31(9) and replaced with a statutory prohibition against the admissibility of self-incriminating evidence in criminal proceedings (clause 30(2))</p> <p>(c) Request for the Administration to take the following actions:</p> <p>(i) To review clauses 30(2) and 31(9);</p> <p>(ii) To provide a written response to the following points:</p> <ul style="list-style-type: none"> ● Article 39 of the Basic Law provided that the provisions of the ICCPR should be implemented through the laws of the Hong Kong Special Administrative Region. Article 	<p>The Administration to take action under paragraph 2(d)(i) of the minutes</p>

Time marker	Speaker	Subject(s)	Action Required
		<p>14(3)(g) of the ICCPR (replicated in Article 11(2)(g) of the Hong Kong Bill of Rights) provided that a person was not to be compelled to testify against himself or to confess guilt in the determination of any criminal charge against him. The Administration was requested to elaborate on its view that clause 30(2) was consistent with Article 14(3)(g) of the ICCPR; and</p> <ul style="list-style-type: none"> ● According to jurisprudence of the European Court of Human Rights, disciplinary proceedings were regarded as quasi-criminal proceedings or criminal proceedings. The Administration was requested to make reference to the relevant case laws and court judgement, and consider whether the statutory prohibition against the admissibility of 	

Time marker	Speaker	Subject(s)	Action Required
		<p>self-incriminating evidence in criminal proceedings, as provided in clause 30(2), should be extended to cover disciplinary proceedings; and</p> <p>(iii) To consider a member's view that the proposed CSA for giving any person an opportunity of being heard (Paragraph 20 of LC Paper No. CB(1)286/05-06(03)) should have the effect of providing the person with the right to have legal representation</p>	<p>The Administration to take action under paragraph 2(d)(ii) of the minutes</p>
015655-015854	Ms Emily LAU ALA6	<p><u>Clause 23(4)</u></p> <p>(a) Member's request for the Administration to provide information on the criteria for the FRC to exercise the power of directing the AIB to cease investigation of a case (clause 23(4)); and</p> <p>(b) Noting the example quoted by the Administration that the FRC might direct the AIB to cease investigation of a case if the case was of a criminal nature and then refer the case to the law enforcement agencies (e.g. the Police, or the Independent Commission</p>	<p>The Administration to take action under paragraph 2(c)(ii) of the minutes</p> <p>The Administration to take action under paragraph 2(c)(iii) of the minutes</p>

Time marker	Speaker	Subject(s)	Action Required
		Against Corruption) for further investigation or law enforcement action, a member requested that as cases of a criminal nature might also involve professional misconduct, the Administration should consider whether it was appropriate for the AIB to cease investigation and leave the cases entirely to the law enforcement agencies	
015855-015910	Chairman	Date of next meeting	

Council Business Division 1
Legislative Council Secretariat
10 January 2006