

**Subcommittee on  
Professional Accountants (Amendment) Bylaw 2011**

**List of follow-up actions arising from the discussion  
at the meeting on 1 June 2011**

1. While members of the Subcommittee appreciate the need for the Hong Kong Institute of Certified Public Accountants ("HKICPA") to follow the global trend in allowing members to participate at meetings and conduct voting through electronic means, they have expressed a number of concerns about how to ensure security of the voting process, and to safeguard against possible coercion on members by third parties when such members participate at remote location and vote through electronic means. HKICPA is requested to provide the following information to address these concerns --
  - (a) the policy and criteria to be adopted in applying voting by ballot on matters of HKICPA Council through electronic means with the passage of the 2011 Amendment Bylaw;
  - (b) the existing lists of matters for the decision of HKICPA Council which allowed voting (i) by a show of hands; and (ii) by ballot; and
  - (c) the situation of members' attendance at meetings of HKICPA Council after the 2010 Bylaw amendment in terms of (i) those "physically" present, and (ii) those participating remotely through electronic means; and how the situation compares with that before the 2010 Bylaw amendment.
2. Representatives of HKICPA have undertaken to reflect the following views/suggestions expressed by members for consideration of HKICPA Council --
  - (a) The present arrangements for holding election platform for candidates standing for the election of the President and Vice Presidents of HKICPA Council should be reviewed to allow interactive participation by the various candidates, including debate among candidates and question and answer sessions.

- (b) The procedures for the election of the President and Vice Presidents of HKICPA Council should allow disclosure of the number of votes received by each candidate.
  - (c) Stipulating requirements for members of HKICPA Council to use electronic means to participate at meetings and to vote on matters. For example, prescribing the circumstances under which members may use electronic means for the above purposes, and setting a limit on the number of members allowed to use electronic means for each meeting.
  - (d) The requirement for the majority members of HKICPA Council to agree on voting by ballot should be relaxed.
3. To facilitate members' understanding on the rules or practices of local self-regulatory professional bodies in conducting meetings and voting on matters, the Administration is requested to research on the relevant rules or practices of such bodies and provide the following information --
- (a) whether such bodies allow their members to participate at meetings and vote on matters through electronic means; and if yes, the details; and
  - (b) whether there are requirements or rules on members using electronic means to participate at meetings or voting on matters.