

**香港會計師公會就**  
**《2004 年專業會計師〔修訂〕條例草案》**  
**委員會於 2004 年 5 月 28 日召開**  
**的第一次會議時的提問提供之補充資料**

茲附上下列由香港會計師公會應草案委員會委員於第一次會議提出的要求而提供的有關文件：

- (1) 有關海外會計師組織及香港其他專業團體委任業外人士出任其管治架構成員情況〔由財經事務及庫務局提供〕
- (2) 在過去兩年內舉行的紀律聆訊個案中所涉及的香港會計師公會會員被紀律委員會命令繳付的費用及開支
- (3) 香港會計師公會之調查委員會及紀律委員會於過去六年內所處理的個案數量及情況

# Practice of overseas accountancy bodies and other professional bodies in Hong Kong on the appointment of lay members to their governing bodies (as provided by the FSTB)

## Appendix 1

### A - Lay Member Representation in the Council, Investigation & Disciplinary Committees (or equivalent bodies) of other accountancy bodies in other jurisdictions

	<b>Council (or equivalent body)</b>	<b>Investigation Committee/Panel (or equivalent body)</b>	<b>Disciplinary Committee/Panel (or equivalent body)</b>
<b>United Kingdom</b>			
<b>Institute of Chartered Accountants in England &amp; Wales (ICAEW)</b>	<u>Council:</u> No lay member	<u>Investigation Committee:</u> One-quarter out of the minimum of 14 members must be lay members. (Note 1)	<u>Disciplinary Committee:</u> One-quarter out of the minimum of 14 members must be lay members. (Note 1)
<b>Association of Chartered Certified Accountants (ACCA)</b>	<u>Council:</u> No lay member (Note 2)	<u>The Independent Panel of Assessors:</u> It is comprised of individuals with a wide range of expertise, including insolvency, accountancy and law.	<u>Disciplinary Committee:</u> At least 2 out of the total 4 members must be lay members. (Note 3)
<b>Australia</b>			
<b>CPA Australia</b>	<u>Board of Directors:</u> No lay member	<u>Investigation Committee:</u> No lay member	<u>Disciplinary Committee:</u> It is comprised of both senior members of CPA Australia and non-members (i.e., lay members).

#### Note 1:

For both the Investigation Committee and Disciplinary Committee of ICAEW, if each of their total number of members is not

divisible by four, the required number of lay members must be one-quarter of the first higher number that is so divisible.

Note 2:

By reviewing the membership of Council of ACCA as at 31.12.2003, it appears that all of the members have accounting background.

Note 3:

There is another requirement for ACCA's Disciplinary Committee, apart from the 2 lay members, one other member must be a lawyer.

**Disclaimer:**

The sources of data are the websites of the above-mentioned institutions. Those data have not been verified by the respective institutions.

**B - Lay Member Representation in the Council,  
Investigation & Disciplinary Committees  
(or equivalent bodies) of other professions in Hong Kong**

	<b>Council (or equivalent body)</b>	<b>Investigation Committee/Panel (or equivalent body)</b>	<b>Disciplinary Committee/Panel (or equivalent body)</b>
<b>Medical Profession</b>	<u>Medical Council:</u> 4 out of 21 members are lay members  (s.3 of Cap. 161)	<u>Preliminary Investigation Committee:</u> 1 out of the 7 members is a lay member  (s.20S of Cap. 161)	<u>Medical Council:</u> 4 out of 21 members are lay members  (s.3 of Cap. 161)
<b>Legal Profession – Solicitors</b>	<u>The Council:</u> No lay member	<u>Solicitors Disciplinary Tribunal Panel:</u> <b><i>Number of lay members:</i></b> not more than 60 lay persons <b><i>Maximum No. of total members:</i></b> 190 members  (s.9 of Cap. 159)  <u>Solicitors Disciplinary Tribunal:</u> 1 out of 3 members is lay person  (s.9B of Cap. 159)	<u>Solicitors Disciplinary Tribunal Panel:</u> <b><i>Number of lay members:</i></b> not more than 60 lay persons <b><i>Maximum No. of total members:</i></b> 190 members  (s.9 of Cap. 159)  <u>Solicitors Disciplinary Tribunal:</u> 1 out of 3 members is lay person  (s.9B of Cap. 159)

	<b>Council (or equivalent body)</b>	<b>Investigation Committee/Panel (or equivalent body)</b>	<b>Disciplinary Committee/Panel (or equivalent body)</b>
<b>Legal Profession - Barristers</b>	<u>Bar Council:</u> No lay member	<u>Barristers Disciplinary Tribunal Panel:</u> <i>Range of lay persons:</i> 5 to 25 <i>Range of total members:</i> 17 to 60  (s.34 of Cap. 159)  <u>Barristers Disciplinary Tribunal:</u> 1 out of 3 is a lay person.  (s.35A of Cap 159.)	<u>Barristers Disciplinary Tribunal Panel:</u> <i>Range of lay persons:</i> 5 to 25 <i>Range of total members:</i> 17 to 60  (s.34 of Cap. 159)  <u>Barristers Disciplinary Tribunal:</u> 1 out of 3 is a lay person.  (s.35A of Cap 159.)

**Disclaimer:**

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**HKSA - Costs and expenses awarded against HKSA members on disciplinary cases heard over the last two years (Past two years from 1 Jun 2002 - 31 May 2004)**

Case No	Referral Year	Hearing date	Total costs expenses awarded (Note 1)	Note
		dd/mm/yy	HK\$	
79	2000	15/09/03	216,367.00	(Note 2)
85	2002	03/03/04	111,394.20	
86	2001	01/03/03	110,764.00	
88	2002	10/03/03	56,170.00	
89	2003	06/10/03	189,932.50	
90	2003	13/06/03	46,475.00	
91	2003	16/12/03	60,564.40	
92	2003	Cancelled	0.00	(Note 3)
93	2003	18/12/03	106,361.00	
94	2003	16/03/04	49,488.60	
95	2004	Cancelled	0.00	(Note 3)
			<u>947,516.70</u>	

Notes:

- 1 Costs and expenses include mainly legal bills and a small amount of disbursements in rental of sound equipment for hearing, postage, copy charges etc. No recoveries are made on HKSA internal staff costs or use of premises for hearing.
- 2 This case was referred to the Disciplinary Panel in 2000. This case had been adjourned for a number of years because the respondent applied to the Court for injunction of the disciplinary hearing on the point of the legitimacy of the documents used by the complainant. The respondent lost the case. The lengthy process caused additional legal costs to be incurred, in particular time incurred by lawyers to review the respondent's documents submitted to the Court. The respondent is now appealing the Disciplinary Committee order but the hearing date has yet to be fixed.
- 3 Hearing cancelled due to decease of respondent/cease of practice.

**HKSA - Number of cases handled by the Investigation Committees in the last 6 years and their status (from 1998-31 May 2004)**

						IC constituted by Council:										
						<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>Total</u>			
						(Year)										
Investigation Cases handled by HKSA																
		<u>Listed</u>	<u>Unlisted</u>	<u>Total</u>												
		(No. of cases)														
I	<u>Instigated by HKSA</u>	7	2	9		1	1		2		5		9			
II	<u>Referral cases</u> (from other regulators)	7	2	9			4	2		1	1	1	9			
						<u>14</u>	<u>4</u>	<u>18</u>	<u>1</u>	<u>5</u>	<u>2</u>	<u>2</u>	<u>1</u>	<u>6</u>	<u>1</u>	<u>18</u>
Completed Cases																
I	Referred to Disciplinary Committee	2		2			2						2			
II	Reprimanded	1		1		1							1			
III	No case	1		1					1				1			
IV	Investigation cancelled		1	1					1 (Member already removed)				1			
						<u>4</u>	<u>1</u>	<u>5</u>	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>1</u>	<u>6</u>	<u>1</u>	<u>5</u>
WIP Cases																
I	<u>Instigated by HKSA</u>	4	1	5							5		5			
II	<u>Referral cases</u> (from other regulators)	6	2	8		0	3	2		1	1	1	8			
						<u>10</u>	<u>3</u>	<u>13</u>	<u>0</u>	<u>3</u>	<u>2</u>	<u>0</u>	<u>1</u>	<u>6</u>	<u>1</u>	<u>13</u>

(Note 1) (Note 2) (Note 1) (Note 1)

(Note 2)

**Notes:**

- (1) Three cases involving a legal issue on jurisdiction re ceasing of partnership of AA (in year 1999, year 2002 & year 2003)
- (2) Three cases in the stage of finalisation of report (one in year 1999, two in year 2000).

# **HKSA - Number of cases handled by the Disciplinary Committees in the last 6 years and their status** **(6 years from 1998 - 31 May 2004)**

Referred to Disciplinary Panel:

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>Total</u>
(Year)							

**Cases referred to the Disciplinary Panel**

I	<u>HKSA as Complainant:</u>						
	<u>Arising from:</u>						
	IC cases	0	0	0	1	0	2
	PR cases	2	3	4	0	4	4
	Registrar's complaint	2	4	2	2	2	1
II	<u>Outside Complainant:</u>	0	0	0	0	0	0
		4	7	6	3	6	7
		33					

**Completed**

I	<u>HKSA as Complainant:</u>						
	<u>Arising from:</u>						
	IC cases	0	0	0	0	0	0
	PR cases	2	3	4	0	4	1
	Registrar's complaint	2	4	2	2	2	0
II	<u>Outside Complainant:</u>	0	0	0	0	0	0
		4	7	6	2	6	1
		26					

**WIP cases**

I	<u>HKSA as Complainant:</u>						
	<u>Arising from:</u>						
	IC cases	0	0	0	1	0	2
	PR cases	0	0	0	0	0	3
	Registrar's complaint	0	0	0	0	0	1
II	<u>Outside Complainant:</u>	0	0	0	0	0	0
		0	0	0	1	0	6
		7					

(Note)

**Note: JR in process.**