

PROFESSIONAL ACCOUNTANTS ORDINANCE (Chapter 50)

It is hereby notified that a Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants ('the Institute'), having considered a complaint lodged by the Institute against SO Kin-po under section 34(1A) of the Professional Accountants Ordinance, Chapter 50 ('the Ordinance'), found that section 34(1)(a)(ii) of the Ordinance applied to Mr. SO in that he had been convicted in Hong Kong of an offence involving dishonesty.

Mr. SO registered as a student of the Institute in 2010 and later became a certified public accountant after completing the Institute's Qualification Programme ('QP'). He applied to the Continuing Education Fund ('CEF') of the Hong Kong Government for reimbursement of QP course fees. In the application, Mr. SO submitted falsified documents showing a false commencement date of the course in order to qualify him for the reimbursement. Mr. SO was reimbursed a sum of HK\$10,000 by the fund. The CEF Office subsequently discovered the falsified documents and reported the matter to the police. Mr. SO was eventually convicted in the Magistrates' Courts for fraud.

Under section 35(1) of the Ordinance, the Disciplinary Committee ordered on 6 December 2016 that:—

- (i) the name of SO Kin-po be removed from the register of certified public accountants for 5 years with effect from 17 January 2017; and
- (ii) Mr. SO pay the costs of the disciplinary proceedings of HK\$88,326.30.

20 January 2017

Donald LEO *General Counsel, Hong Kong Institute of
Certified Public Accountants*