

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 Practice Review Committee of the Institute against WONG Suet-Fan ('Wong') under section 32F(3) of the Professional Accountants Ordinance, Chapter 50 ('the Ordinance'), found that Wong had been guilty of professional misconduct and dishonourable conduct.

Wong was selected by the Institute for practice review in early 2016, when she was holding a practising certificate and practising as a sole proprietor. The Institute's practice reviewers attempted to contact Wong through her registered contact addresses to arrange the review, but they were unable to obtain her response.

In May 2017, the Practice Review Committee of the Institute issued a direction to Wong requiring her to provide certain information for the practice review and cooperate with the Institute to facilitate a practice review. Wong failed to comply with the direction and did not respond to the Institute's communications concerning the matter. After considering the information available, the Practice Review Committee lodged a complaint against Wong.

The Disciplinary Committee found that Wong's disregard of the Institute's communications, and her failure to provide a proper office address, prevented the Institute from carrying out its statutory duty to conduct a review of her practice. The Committee further found Wong guilty of dishonourable conduct as her failure to maintain a proper office address was a breach of section 31 of the Ordinance and would amount to a criminal offence.

Under section 35(1) of the Ordinance, the said Disciplinary Committee ordered on 18 March 2019 that:—

- (i) the name of WONG Suet-Fan be removed from the register of certified public accountants for one year with effect from 29 April 2019; and
- (ii) Wong pay the costs of the disciplinary proceedings of HK\$34,447.

3 May 2019

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