

PROFESSIONAL ACCOUNTANTS ORDINANCE (Chapter 50)

Pursuant to section 35(3) of the Professional Accountants Ordinance (the 'Ordinance'), the following is a copy of an order made by a Disciplinary Committee of the Hong Kong Society of Accountants (the 'Society') on 19 September 2001 relating to a complaint and the nature of the complaint is summarized as follows:—

'The Disciplinary Committee ORDERS that:—

- (1) Under section 35(1)(a) of the Professional Accountants Ordinance, the name of WONG Hong-tai, David be removed from the Register of Professional Accountants for a period of four months from 1 November 2001.
- (2) The costs and expenses of and incidental to these proceedings incurred by the Complainant and the Society be borne and paid by Mr. WONG Hong-tai, David.'

*Summary of the nature of the complaint*

The complaint was made by the Director of Professional Compliance (the 'Complainant') of the Society on behalf of the Practice Review Committee under section 34(1) of the Ordinance against Mr. WONG Hong-tai, David (the 'Respondent') and the matter was referred to a Disciplinary Committee.

The subject of the complaint was that Mr. WONG Hong-tai, David as a professional accountant, refused or neglected to comply with a direction lawfully given by the Council of the Society as contained in the Society's Practice Review Statement 1.401 and therefore Mr. WONG failed to give to the practice reviewer all assistance he was reasonably able to give in connection with arranging a second practice review visit to his practice. Having heard the complaint, the Disciplinary Committee was satisfied that the complaint was proved.

24 October 2001

K. F. LEE Registrar, Hong Kong Society of Accountants