

IN THE MATTER OF

A Complaint made under Section 34(1)(a) and Section 34(1A) of the Professional Accountants Ordinance (Cap.50) (“the PAO”) and referred to the Disciplinary Committee under Section 33(3) of the PAO

BETWEEN

The Registrar of the Hong Kong  
Institute of Certified Public  
Accountants COMPLAINANT

AND

Chui Che Hung Henry  
Membership No. F00588 RESPONDENT

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**REASONS FOR DECISION**

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1. This is a complaint made by the Registrar of the Hong Kong Institute of Certified Public Accountants (“the Institute”) as Complainant against the Respondent, a certified public accountant under Section 34(1)(a)(x) of the Professional Accountants Ordinance (“PAO”).
2. The particulars of the Complaint as set out in a Letter dated 28 May 2010 (“the Complaint”) from the Registrar of the Institute to the Council of the Institute for consideration of the Complaint for referral to the Disciplinary Panels were as follows:-
  - a) On 9 March 2010, the Respondent pleaded guilty in the Court of First Instance to seven offences, namely, three counts of indecent assault, one count of unlawful sexual intercourse with a girl under the age of 16, two counts of buggery with a girl under the age of 21, and one count of attempted buggery with a girl under the age of 21.

- b) All the offences were in connection with the Respondent paying under age girls for sexual services. Two of the victims were 14 years of age and the remaining was 15 years old at the time of the offences, although two of them told the Respondent that they were 16 years of age or over. The offences came about as a result of the Respondent arranging to meet the victims through the Internet, in which he advertised that he was prepared to pay HK\$300 to young women in return for them simply meeting with him and sharing a meal. Each of the victims came to know of the offer directly or indirectly through the Internet and contacted him.
- c) The Respondent was sentenced to imprisonment of 4 years and 8 months in respect of the offences.
- d) In sentencing the Respondent, His Honour Judge McMahon pointed out that,

*“...deterrent sentences are appropriate for those who lure young girls into this sort of activity through the Internet. Young females seem peculiarly vulnerable to the sort of Internet predation which ... must be protected by the courts ...”*

- e) The Honourable Judge also mentioned that,

*“These offences form part of a systemic pattern whereby the (Respondent) took sexual advantage of young girls for his own gratification over a period of three-and-a-half months. He displayed all the characteristics of an Internet predator. The messages that was posted on the Internet by or on behalf of the (Respondent) was, in my view, designed to entrap young women into the activities the subject of the charges ... There was more than a meal involved and I am satisfied that that was always the intention of the (Respondent)”.*

- 3. The Respondent admitted the Complaint against him. He did not dispute the facts as set out in the Complaint. The parties agreed that the steps set out in paragraphs 17 to 30 of the Disciplinary Committee Proceedings Rules be dispensed with.
- 4. By a letter dated 20 August 2010 addressed to the Complainant and the Respondent, the Clerk to the Disciplinary Committee (“DC”), under the direction of the DC, informed the parties that they should make written submissions to the DC as to the sanctions and costs and that the DC would not hold a hearing on sanctions and costs unless otherwise requested by the parties.
- 5. The Respondent did not respond to the Clerk to the DC’s request for written submission as to sanctions and costs, despite a reminder from the Clerk of the DC of 5 October 2010. However, in a letter to the Deputy Director, Compliance of the Institute of 20 May 2010, the Respondent accepted that his dishonourable conduct had caused serious harm to the profession and the Institute. He expressed his remorse for his conduct and offered his apology to

the Institute and the profession. In another letter of around 22 July 2010 to the Clerk to the DC, the Respondent mentioned that his court case had already caused serious emotional problems to his family.

6. By a letter of 26 August 2010, the Complainant pointed out that the criminal offences committed by the Respondent were serious and could impact gravely on the reputation of the Institute and the accountancy profession. The Complainant also submitted a Statement of Costs amounting to HK\$22,276.
7. In considering the proper order to be made in this case, the DC has had regard to all the aforesaid matters, including the particulars in support of the Complaint, the Respondent's personal circumstances, and the conduct of the Complainant and the Respondent throughout the proceedings.
8. In particular, the DC considered that:
  - a) The offences which the Respondent committed were serious offences. The offence of unlawful sexual intercourse with an under age girl carries a maximum sentence for the first offence of 5 years imprisonment and the offence of buggery with an under age girl life imprisonment, with a starting point of 4 years imprisonment. In addition to the offences of indecent assault, the Respondent committed two counts of buggery against two of the victims and one count of attempted buggery against the other victim and another count of unlawful sexual intercourse.
  - b) As the Honourable Judge pointed out, there were various aggravating factors relating to the Respondent's offences, including the age differential between the Respondent and the victims, the corrupting effect of the payments of money to the young victims for sexual services, the age and immaturity of the victims, and the use of the Internet to attract the victims.
  - c) The Respondent pleaded guilty to the Complaint and previously had a good character record. He is currently serving a prison sentence for his offences.
  - d) The dishonourable and criminal nature of the Respondent's conducts is such that they bring or are likely to bring discredit upon the Institute and the accounting profession. The sanctions should therefore be proportionately heavy in order to reflect the seriousness of the Complaint.
9. The DC also considered that the Complainant's costs as described in the Complainant's letter of 26 August 2010 were reasonable for the work carried out in the prosecution of the Complaint.

10. The DC orders that:-

- 1) the name of the Respondent be removed from the register of certified public accountants for 7 years, on the 40<sup>th</sup> day from the date hereof under Section 35(1)(a) of the PAO;
- 2) the Respondent do pay a penalty of HK\$50,000 under Section 35(1)(c) of the PAO; and
- 3) the Respondent do pay the costs and expenses of and incidental to the proceedings of the Complainant in the sum of HK\$22,276 under Section 35(1)(iii) of the PAO.

Dated the 25th day of March 2011

IN THE MATTER OF

A Complaint made under Section 34(1)(a) and Section 34(1A) of the Professional Accountants Ordinance (Cap.50) (“the PAO”) and referred to the Disciplinary Committee under Section 33(3) of the PAO

BETWEEN

The Registrar of the Hong Kong  
Institute of Certified Public  
Accountants COMPLAINANT

AND

Chui Che Hung Henry RESPONDENT  
Membership No. F00588

Before a Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants (“the Institute”)

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**ORDER**

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Upon reading the complaint against MR. CHUI CHE HUNG HENRY, a certified public accountant, as set out in a letter from the Registrar of the Hong Kong Institute of Certified Public Accountants ("the Complainant") dated 28 May 2010, the written submission of the Complainant dated 26 August 2010, and the relevant documents, the Disciplinary Committee is satisfied by the admission of the Respondent and evidence adduced before it that the following complaint is proved:

That Section 34(1)(a)(x) of the PAO applied to the Respondent in that he was guilty of dishonourable conduct.

IT IS ORDERED that:-

1. the name of the Respondent be removed from the register of certified public accountants for 7 years, on the 40th day from the date hereof under Section 35(1)(a) of the PAO;
2. the Respondent do pay a penalty of HK\$ 50,000 under Section 35(1)(c) of the PAO; and
3. the Respondent do pay the costs and expenses of and incidental to the proceedings of the Complainant in the sum of HK\$22,276 under Section 35(1)(iii) of the PAO.

Dated the 25th day of March 2011