

# HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

## CHARACTER REFERENCE

### PART I – to be completed by the applicant

**Name of applicant:**

Name in English:

\_\_\_\_\_  
(Surname)\_\_\_\_\_  
(Other name)

Name in Chinese: \_\_\_\_\_

I understand that the information provided in Part II of this Form will be used as character reference to support my application to the Hong Kong Institute of Certified Public Accountants for:

Please put a "✓" in the appropriate box.

the issue of a Practising Certificate

registration as a B-Shareholder/ Non-Member Director of a corporate practice.

Day-time contact tel. no.: \_\_\_\_\_

Email address: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

(dd/mm/yyyy)

### Notes

- Part II of this Form should be completed and duly signed by a current member of either the HKICPA or an accountancy institute accepted by the Institute's Council for membership admission purposes. The applicant should pass this Form to the referee for completion and submission.
- Only character references issued within 6 months from the date of receipt by the Institute will be accepted.  
  
*List of accountancy institutes accepted by the Institute's Council for membership admission purposes:*  

<i>CPA Australia</i>	<i>Institute of Chartered Accountants in Ireland</i>
<i>Canadian Institute of Chartered Accountants</i>	<i>Institute of Chartered Accountants of New Zealand</i>
<i>Institute of Chartered Accountants in Australia</i>	<i>Institute of Chartered Accountants of Scotland</i>
<i>Institute of Chartered Accountants in England and Wales</i>	<i>Institute of Chartered Accountants of Zimbabwe</i>
	<i>South African Institute of Chartered Accountants</i>
- The completed Form should be submitted by the referee direct to the HKICPA by post. Submission by the applicant will not be accepted.
- If the referee is not a current HKICPA member, the referee is required to provide a copy of his/her membership certificate issued by the relevant accountancy institute or similar documentary evidence together with this Form.

### IMPORTANT –

**Personal Data (Privacy) Ordinance:** All information provided in this form will be used for purposes relating to the administration of the Professional Accountants Ordinance and Professional Accountants By-laws including registration of a sole-practising corporate practice or practising certificate issuance. In addition, the Institute may use the collected data for statistical research and analysis, and for keeping relevant parties informed of its services. The provision of personal data by means of this form is voluntary. However, insufficient information may result in rejection of an application. Data collected is accessible to officers, committees or persons processing the registration and related matters.

Applicants may access their personal data kept by the Institute and if applicable correct or update it. Please contact the Admission Department at 27th Floor, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong (tel.: 2287 7228) for the purpose.

**PART II – to be completed by the referee**

The referee is required to complete and submit this Form direct to the Institute by post. Submission by the applicant will not be accepted. The applicant is required to remind his/her referee of the submission deadline.

**To: The Registrar,  
Hong Kong Institute of Certified Public Accountants,  
27th Floor, Wu Chung House,  
213 Queen’s Road East,  
Wan Chai,  
Hong Kong.**

**Re: Character reference for Mr./Mrs./Ms./Miss/Dr. \*** \_\_\_\_\_  
*(Full name of the applicant)*

1. How long have you known the applicant? \_\_\_\_\_  
(Note: The referee **must** know the applicant for not less than 24 months.)

2. In what capacity is the applicant known to you?

(a) Is the applicant employed by you? #

Yes                       No

(b) Is the applicant connected with you in any other way (e.g. partner, client, etc.)?  
Please specify: \_\_\_\_\_

(Note: The referee **should not be** an immediate family member, such as grandparent, parent, spouse, child, grandchild, brother and sister of the applicant.)

3. What opportunity have you had of forming a judgement of the applicant’s integrity and general character and what is your judgement?  
\_\_\_\_\_

4. Please read the Institute’s fit and proper criteria for membership admission at the **Appendix**.

(a) To the best of your knowledge, are you aware of anything about the applicant which may render him/her\* not being a fit and proper person having regard to the criteria? #

Yes                       No

Please specify if your answer is Yes:  
\_\_\_\_\_

(b) To the best of your knowledge, do you consider the applicant a fit and proper person for his/her\* registration with the Institute by reference to the fit and proper criteria? #

Yes                       No

\* Please delete as appropriate.

# Please put a "✓" in the appropriate box.

Re: Character reference for Mr./Mrs./Ms./Miss/Dr. \* \_\_\_\_\_  
(Full name of the applicant)

5. Are there any further comments you would like to offer regarding the applicant?  
\_\_\_\_\_  
\_\_\_\_\_

Name of Referee: \_\_\_\_\_  
(Surname) (Other name)

HKICPA Membership No.: \_\_\_\_\_

**To be completed by the referee who is not a current HKICPA member:**

If you are not a current member of the HKICPA, please specify the name of your parent institute (see List in Note 2 on Page 1) and membership no.:

Parent Institute: \_\_\_\_\_ Membership No.: \_\_\_\_\_

Please provide at least one of the following contact details for our future communication purpose. The Institute may communicate with you direct for missing items or for verification purpose, whichever is applicable.

Correspondence Address: \_\_\_\_\_  
\_\_\_\_\_

Day-time Contact Tel. No.: \_\_\_\_\_ Email Address: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(dd/mm/yyyy)

\* Please delete as appropriate.

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## **Hong Kong Institute of Certified Public Accountants (“HKICPA”) Membership: Fit and Proper**

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Here are some criteria to consider before confirming the applicant is fit and proper:

### **Fitness**

Fitness relates to the competence and capacity of the applicant to fulfill his or her responsibilities whilst training to become a certified public accountant and subsequently as a member of the Institute.

Criteria to consider include:-

- Professional qualifications
- Knowledge
- Skills
- Experience
- Reliability

### **Propriety**

Propriety relates to the applicant's character and suitability for membership.

Criteria to consider include:

- Adherence to the HKICPA Code of Ethics for Professional Accountants, based on the fundamental principles of:
  1. integrity
  2. objectivity
  3. professional competence and due care
  4. confidentiality
  5. professional behaviour
- Adherence to professional standards
- Behaviour in personal as well as professional life
  1. Whether the applicant has behaved in a way, whether or not in the course of carrying out professional work, that is likely to bring discredit on him/herself, HKICPA or the accountancy profession.
  2. Whether there has been any complaint against the applicant that he/she has falsified or caused to be falsified any document.
  3. Whether there has been any complaint against the applicant that he/she has made any statement which is material and which he/she knows to be false or does not believe to be true, in respect of any document.

4. Whether there has been any complaint against the applicant that he/she has been negligent in the conduct of his/her profession, or has failed to comply with any professional standards or has been guilty of professional misconduct.
- Financial integrity
    1. The applicant should be honest and reliable in his/her personal as well as professional financial dealings.
    2. Whether in the last five years, the applicant has made any compromise or arrangement with creditors, or otherwise failed to satisfy creditors in full.
    3. Whether the applicant has been declared bankrupt or been the subject of a bankruptcy court order in Hong Kong or elsewhere, or whether a bankruptcy petition has ever been served on him/her.
  - Conviction or civil liability
    1. Whether the applicant has been convicted of an offence under Part V (Perjury) of the Crimes Ordinance (Cap 200).
    2. Whether the applicant has been convicted in Hong Kong or elsewhere of any offence involving dishonesty.
    3. Whether the applicant has been guilty of any misconduct in his/her professional or business activities.
    4. Whether in the last five years, the applicant has been the subject of any civil action relating to professional or business activities which resulted in a finding against him/her and involving his/her fitness or propriety in respect of those activities by a court, or a settlement being agreed.
  - Good reputation and character

Whether in the last five years, the applicant has been:

    1. refused the right to carry on a trade, business or profession for which a specific license, registration or other authority is required or had such right restricted or withdrawn.
    2. refused entry to any professional body or trade association, or decided not to continue with an application or had membership restricted or withdrawn.
    3. reprimanded, warned about future conduct, disciplined or publicly criticised by any professional or regulatory body.
    4. made the subject of an order of a court or tribunal relating to his/her fitness or qualification to carry on any trade, profession or business or any appointment or election to any position or office.
    5. investigated on allegations of misconduct or malpractice in connection with professional or business activities which resulted in a formal complaint being made against him/her, whether or not the complaint was proved or an order was made against him/her.