

Anti-Money Laundering and Counter-Terrorist Financing (AML/CTF)

Item	Information required	Information and file name of attachment	
		Partners/member directors	
1	No. of partners, member directors, and staff involved in the provision of specified services from 1 Apr 2025 to 31 Mar 2026.	Qualified staff	
		Non-qualified staff	
2	Organisation chart, reporting and responsibility lines of the practice unit (PU), including personnel responsible for AML/CTF compliance matters - namely the compliance officer (CO) and the money laundering reporting officer (MLRO), as at 31 Mar 2026.		
3	<p>Policies, procedures and other controls (PPC) for AML / CTF compliance as at 31 Mar 2026, including</p> <p>(a) Policies and procedures that address the requirements set out in the Guidelines on AML/CTF for Professional Accountants (AML Guidelines)</p> <p>(b) For item (a), indicate the date of all updates from 1 Apr 2025 to 31 Mar 2026</p> <p>(c) Forms and templates used to support staff in performing AML/CTF procedures (including customer due diligence) and</p> <p>(d) Names of information system and resources used in implementing AML/CTF procedures and other controls (including client and beneficial owner screening against sanctions and politically exposed person lists, adverse news monitoring, monitoring compliance and record-keeping). Also provide the service agreements with the external service providers, if any</p> <p>(Remarks: Indicate changes made to the above PPC from 1 Apr 2025 to 31 Mar 2026, excluding clerical changes.)</p>		
4	CV of the CO and MLRO.		
5	Information on clients receiving or having received services specified in paragraphs 600.2.1 and 600.2.2 of the AML Guidelines from 1 Apr 2025 to 31 Mar 2026, by completing tab 'B. SS'.		
6	Changes in the types of specified services offered by the PU unit since 1 Apr 2025.		
7	Report of the firm-wide money laundering and terrorist financing risk assessment adopted during 1 Apr 2025 to 31 Mar 2026.		
8	Report of the AML/CTF compliance review or monitoring review performed during 1 Apr 2025 to 31 Mar 2026, and records of communication of the review results with senior management of the PU.		
9	List of AML/CTF compliance related training provided to the CO and MLRO, partners and staff (including new hires) during 1 Apr 2025 to 31 Mar 2026 and the corresponding attendance records and training materials.		
10	Communications (other than training) with partners and staff regarding AML/CTF compliance matters during 1 Apr 2025 to 31 Mar 2026.		
11	List of new hires during 1 Apr 2025 to 31 Mar 2026.		
12	Human resources policies and procedures for staff screening regarding integrity of a new employee, as at 31 Mar 2026.		
13	<p>Number of internal suspicious transaction reports (STRs) during 1 Apr 2025 to 31 Mar 2026:</p> <p>(a) received by the MLRO and</p> <p>(b) reported to the Joint Financial Intelligence Unit.</p>		
14	Information on clients (excluding those listed in tab '3B. SS') that the PU provided services to from 1 Apr 2025 to 31 Mar 2026, by completing tab 'C.NSS'.		

Clients (excluding those listed in tab 'B. SS') that the PU provided services to from 1 Apr 2025 to 31 Mar 2026

	Full name of the client	Established business relationship (first client acceptance) before 1 Apr 2025?
Example 1	BBB Company Limited	Yes
Example 2	Mr. Chan Tai Man	No
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