

## OPERATIONS STATISTICS – 2023

### INVESTIGATION AND COMPLIANCE DEPARTMENT

#### Investigation and Enquiry

	1 April 2023 to 31 August 2023	Year ended 31 March 2023
<b><u>Investigation</u></b>		
Brought forward	146	82
Initiated in the period <sup>1</sup>	23	72
Completed		
- Cases referred to HKICPA <sup>2</sup>	-	(2)
- Cases referred to Discipline Department <sup>2</sup>	(5)	(6)
- Without further action	(1)	-
In progress at end of period	163	146

#### **Enquiry**

Brought forward	31	16
Initiated in the period <sup>1</sup>	6	17
Completed <sup>3</sup>	-	(2)
In progress at end of period	37	31

#### Notes :

1. The number of investigations/enquiries initiated may not equal the number of complaints which required the initiation of investigations and/or enquiries as a complaint may lead to the initiation of more than one investigation and/or enquiry.
2. All completed investigations with auditing/reporting irregularities or misconducts identified were referred to (i) the Hong Kong Institute of Certified Public Accountants (in cases where engagements were completed before 1 October 2019 and related investigations were completed before 1 October 2022); or (ii) the Discipline Department of the AFRC (in all other cases) for consideration of disciplinary actions.
3. For all completed enquiries with significant non-compliance with accounting requirements identified, the listed companies were required to remove the non-compliance.