ACCOUNTING AND FINANCIAL REPORTING COUNCIL

FIT AND PROPER DECLARATION FORM
(FORM F&P)

IMPORTANT:

Personal Data (Privacy) Ordinance: The information requested in this declaration form may include personal data as defined in the Personal Data (Privacy) Ordinance (Cap. 486). Please refer to the *"Personal Information Collection Statement"* which sets out the policies and practices of the Accounting and Financial Reporting Council ("AFRC") with regard to any personal data provided.

This fit and proper declaration form is required for the applications for the issuance of a practising certificate and registration of public interest entity ("PIE") auditor and its responsible persons. The relevant requirements and procedures are set out in the *"Guide for the Issuance of Practising Certificates"* / *"Guide for the Registration of PIE Auditors"* ("Guide") respectively. Please read the Guide before completing this declaration form.

SUBMISSION OR ENQUIRIES:

The completed declaration form should be sent with all supporting documents by post to the AFRC:

Department of Policy, Registration and Oversight
Accounting and Financial Reporting Council
24th Floor, Hopewell Centre,
183 Queen's Road East, Hong Kong

For any enquiry, please contact the AFRC at +852 3586 7800 or e-mail registration@afrc.org.hk.

Full name of declarant in BLOCK Letters:	

Please ✓ the appropriate boxes below. For answers indicating a "yes", please provide further explanation in separate sheet(s). Please write your full name with date and sign on each sheet. (No. of sheet(s) attached _____).

(a) Financial integrity   **Yes   No**

- In the last five years, have you made any compromise or arrangement with creditors, or otherwise failed to satisfy creditors in full? ☐ ☐

- Have you ever been declared bankrupt or been the subject of a bankruptcy court order in Hong Kong or elsewhere, or has a bankruptcy petition ever been served on you? ☐ ☐

(b) Conviction or civil liability   **Yes   No**

- Have you been convicted of an offence under Part V (Perjury) of the Crimes Ordinance (Cap. 200)? ☐ ☐

- Have you been convicted in Hong Kong or elsewhere of any offence other than a minor traffic or littering offence? Conviction of a minor traffic or littering offence refers to one that did not lead to imprisonment (including suspended sentence). ☐ ☐

- Have you been guilty of misconduct in your professional or business activities? ☐ ☐

- In the last five years, have you been the subject of any civil action relating to professional or business activities which resulted in a finding against you and involving your fitness or propriety in respect of those activities by a court, or a settlement being agreed? ☐ ☐

(c) Good reputation and character   **Yes   No**

Have you been:

- 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? ☐ ☐

- refused entry to any professional body or trade association, or decided not to continue with an application or had membership restricted or withdrawn? ☐ ☐

- reprimanded, warned about future conduct, disciplined or publicly criticised by any professional or regulatory body? ☐ ☐

- made the subject of an order of a court or tribunal relating to your fitness or qualification to carry on any trade, profession or business or any appointment or election to any position or office? ☐ ☐

- investigated on allegations of misconduct or malpractice in connection with professional or business activities which resulted in a formal complaint being made against you by a professional body (e.g. Hong Kong Institute of Certified Public Accountants ("HKICPA"), ACCA or CPA Australia) or regulatory body (e.g. Securities and Futures Commission), whether or not the complaint was proved or an order was made against you? * ☐ ☐

- investigated by any enforcement agency (e.g. the Police or the Independent Commission Against Corruption) on any criminal offence which resulted in charges being brought against you, regardless of whether you were subsequently convicted of the offence or not? * ☐ ☐

* If the investigations are still ongoing and cannot be lawfully disclosed, you may check "No" to the question, but should notify the AFRC of the results as soon as practicable after completion of the investigations.

Declaration and undertaking:

(Please ✓ the box below)

☐   I hereby:

- declare that the above information is true and complete to the best of my knowledge and belief.

- (for any ongoing investigations which I cannot lawfully disclose) undertake to notify the AFRC of the results as soon as practicable after completion of the investigations.

- undertake to notify the AFRC of any future conviction of any criminal offence or professional misconduct locally or overseas as soon as practicable.

- authorize the AFRC to obtain my personal data from third parties including the HKICPA for verification and registration purposes, and I hereby consent to the transfer of such information by such third parties to the AFRC for the said purposes. [#1]

- authorize the AFRC to obtain my personal data from the HKICPA reasonably required for the purpose of the performance by the AFRC of its functions under the Accounting and Financial Reporting Council Ordinance (Cap. 588) and under any relevant laws and regulations, and I hereby consent to the transfer of such personal data by the HKICPA to the AFRC for the said purpose. [#2]

_____	_____
Signature of declarant	Date *(dd/mm/yyyy)*

[#1] The AFRC may verify any of the information provided by the applicant in the declaration, whether before or after a decision on the relevant application is made.

[#2] From 1 October 2022, the AFRC will assume regulatory functions which include the issuance of practising certificates to CPAs, registration and inspection of practice units, and investigation and discipline of all CPAs and practice units. Your consent to the transfer of such personal data as is reasonably required will facilitate the performance of such regulatory functions.