

## **The resolution of the CPA Discipline Committee /the CPA Disciplinary Rehearing Committee**

### **Date of the resolution**

Feb 7, 2020

### **Subject**

A disciplinary action prescribed to 2 CPAs named Chiu Cheng-chun and Wei Liang-fa, for their violations of "Certified Public Accountant Act", thus a sanction of NTD 600,000 fine was imposed to each by the final adjudication of CPA Discipline Committee.

### **Legal basis of the resolution**

Article 68 of Certified Public Accountant Act.

### **Abstract**

Mr. Chiu Cheng-chun and Mr. Wei Liang-fa, Certified Public Accountant, engaged to provide auditing of the 2016 and 2017 financial report of Da Lue International Holding Co., Ltd., were found with following failures and violated related regulations:

1. Failure to perform appropriate audit procedures on the activities of commodity sales and commodity purchases.
2. Failure to properly perform accounts receivable confirmation procedures.

## **The resolution of the CPA Discipline Committee /the CPA Disciplinary Rehearing Committee**

### **Date of the resolution**

Feb 7, 2020

### **Subject**

A disciplinary action prescribed to 2 CPAs named Feng Min-chuan and Hsu Sheng-chung, for their violations of "Certified Public Accountant Act", thus a sanction of NTD 480,000 fine was imposed to each by the final adjudication of CPA Discipline Committee.

### **Legal basis of the resolution**

Article 68 of Certified Public Accountant Act.

### **Abstract**

Ms. Feng Min-chuan and Mr. Hsu Sheng-chung, Certified Public Accountant, engaged to provide auditing the 2016 and reviewing the second quarter of 2017 financial report of Jump Media Co. Ltd., were found with following failures and violated related regulations:

1. Failure to perform appropriate audit procedures on the sales activities.
2. When performing confirmation of "accounts receivable", failure to evaluate the risks that the response may not be from the proper source.
3. Failure to perform appropriate review procedures on the material item under "refundable deposit".

## **The resolution of the CPA Discipline Committee /the CPA Disciplinary Rehearing Committee**

### **Date of the resolution**

Feb 10, 2020

### **Subject**

A disciplinary action prescribed to 2 CPAs named Chen Chih-ling and Chang Yu-ming, for their violations of "Certified Public Accountant Act", thus a sanction of "Warning" was imposed to each by the final adjudication of CPA Discipline Committee.

### **Legal basis of the resolution**

Article 68 of Certified Public Accountant Act.

### **Abstract**

Mr. Chen Chih-ling and Mr. Chang Yu-ming, Certified Public Accountant, engaged to provide auditing the 2016、2017 and the second quarter of 2018 financial report of Sunlux Energy Corporation, were found with following failures and violated related regulations:

1. Failure to properly assess the reasonableness of the related party transactions.
2. When performing audit procedures on the sales activities, failed to include new top ten sales customers in the audit sample, and failed to assess about the reasonableness of sales revenue recognition.

## **The resolution of the CPA Discipline Committee /the CPA Disciplinary Rehearing Committee**

### **Date of the resolution**

April 28, 2020

### **Subject**

A disciplinary action prescribed to 3 CPAs named Chang Tso-cheng, Hsiao Chin-mu and Chen Hsien-cheng for whose violations of "Certified Public Accountant Act"; by the final adjudication of CPA Discipline Committee, a sanction of NTD 360,000 fine was imposed on Chang and Chen and a sanction of NTD 600,000 fine was imposed on Hsiao.

### **Legal basis of the resolution**

Article 68 of Certified Public Accountant Act.

### **Abstract**

Mr. Chang Tso-cheng and Mr. Hsiao Chin-mu, Certified Public Accountant, engaged to provide auditing the 2016 financial report of 9Splay Entertainment Technology Co., LTD.(the "company"), and Mr. Hsiao Chin-mu and Mr. Chen Hsien-cheng, Certified Public Accountant, engaged to provide auditing the 2017 financial report of the company, were found that failed to perform appropriate audit procedures to ascertain the components of intangible assets whether have been given proper accounting treatment in accordance with IAS 36.

## **The resolution of the CPA Discipline Committee /the CPA Disciplinary Rehearing Committee**

### **Date of the resolution**

April 28, 2020

### **Subject**

A disciplinary action prescribed to 2 CPAs named Huang Ching-pei and Chuang Chen-yueh for whose violations of "Certified Public Accountant Act"; by the final adjudication of CPA Discipline Committee, a sanction of NTD 360,000 fine was imposed on each by the final adjudication of CPA Discipline Committee

### **Legal basis of the resolution**

Article 68 of Certified Public Accountant Act.

### **Abstract**

Mr. Huang Ching-pei and Mr. Chuang Chen-yueh, Certified Public Accountant, engaged to provide auditing the 2016 and 2017 financial report of Avid Electronics Corporation, were found with following failures and violated related regulations:

1. Failed to perform appropriate audit procedures on the purchase activities in response to the risks associated with the newly trading model.
2. Failed to assess the reasonableness in the case of some suppliers have the same contact information.
3. Failed to perform alternative audit procedures when “prepayments” confirmations were not replied