

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

Date of the resolution

Feb. 22, 2022

Subject

A disciplinary action imposed on 2 CPAs named Chen, Yu-syun and Li, Ding-yi, 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

Mr. Chen, Yu-syun and Mr. Li, Ding-yi, Certified Public Accountant, engaged to provide auditing of the 2018 financial report of ENG Electric co., Ltd., were found with failing to properly assess the rationality of allowance for accounts receivable and violation of related regulations.

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

Date of the resolution

Feb. 22, 2022

Subject

A disciplinary action imposed on 2 CPAs named Jiang, Min-nan and Shih, Jing-bin, for their violations of "Certified Public Accountant Act", thus a sanction of NTD 360,000 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. Jiang, Min-nan and Mr. Shih, Jing-bin, Certified Public Accountant, engaged to provide auditing of the 2019 financial report of TOPBI International Holdings Limited, were found with following failures and violation of related regulations:

1. Failure to perform appropriate risk and internal control assessment procedures of financial assets.
2. Failure to select appropriate confirmation recipients for the confirmation procedures of financial assets.