

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

Date of the resolution

Mar. 30, 2026

Subject

A disciplinary action imposed on Wu, Pin-Sheng, for his violation of "Certified Public Accountant Act", by the final adjudication of CPA Discipline Committee, a sanction has been given and imposed as expulsion from practice.

Legal basis of the resolution

Article 68 of Certified Public Accountant Act.

Abstract

Mr. Wu, Pin-Sheng, a Certified Public Accountant, was convicted of bank fraud in violation of the Banking Act, as well as fraud and occupational embezzlement; the judgment is final and binding, and such conduct warrants a determination that the reputation of the CPA profession has been harmed.

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

Date of the resolution

Mar. 30, 2026

Subject

A disciplinary action imposed on Hsueh, Chih-Chiang for his violation of "Certified Public Accountant Act", thus a sanction of NTD 360,000 fine was imposed to Hsueh by the final adjudication of CPA Discipline Committee.

Legal basis of the resolution

Article 68 of Certified Public Accountant Act.

Abstract

Mr. Hsueh, Chih-Chiang, a Certified Public Accountant, was engaged to audit the 2022 property and financial statements of a political party but issued an audit report without properly conducting the audit, thereby violating or neglecting his duties; he also refused or evaded the production of audit working papers for inspection and failed to retain such papers.

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

Date of the resolution

Apr. 28, 2026

Subject

A disciplinary action prescribed to 2 CPAs named Chiu, Lang-Min and Chien, Chih-Hung for their violations of "Certified Public Accountant Act", thus a sanction of NTD 1,200,000 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, Lang-Min and Mr. Chien, Chih-Hung Certified Public Accountant, engaged to provide auditing of the 2023 financial report of PONTEX POLYBLEND CO.,LTD, were found with following failures and violated related regulations:

1. Failed to properly perform audit procedures over internal controls related to the purchase and sale of raw materials for resale, resulting in an inability to verify the authenticity and reasonableness of such transactions.
2. Failed to obtain sufficient and appropriate audit evidence from accounts receivable confirmations and did not perform alternative audit procedures to reduce audit risk.
3. Failed to investigate the causes and reasonableness of unusual collection methods for outstanding receivables, thereby affecting the assessment of the authenticity of the recoveries.