

## **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.