

## OPERATIONS STATISTICS – 2019

### INVESTIGATION AND ENQUIRY

	1 January 2019 to 31 January 2019	Year ended 31 December 2018	Year ended 31 December 2017
<b><u>Investigation</u></b>			
Brought forward	43	40	37
Initiated in the period <sup>1</sup>	3	19	14
Completed <sup>2</sup>	(1)	(16)	(11)
In progress at end of period	45	43	40
<b><u>Enquiry</u></b>			
Brought forward	3	2	2
Initiated in the period <sup>1</sup>	-	2	-
Completed <sup>3</sup>	(2)	(1)	-
In progress at end of period	1	3	2

#### Notes :

1. The number of investigations/enquiries initiated may not equal the total number of complaints and financial statements reviewed which required the initiation of investigations and/or enquiries as one complaint or one set of financial statements may lead to the initiation of more than one investigation and/or enquiry.
2. All completed cases with auditing/reporting irregularities identified were referred to the Hong Kong Institute of Certified Public Accountants for consideration of disciplinary actions.
3. For all completed cases with significant non-compliance with accounting requirements identified, the listed companies were required to remove the non-compliances.