
FW: CID case No. : LM (843/14) in HK/E 18/2/1 Inspection of books of Lei King Wan

From : Wong Kwok Chu
<chu.kc.wong@urban.com.hk>

星期四, 十二月 04, 2014 11:34 上午

Subject : FW: CID case No. : LM (843/14) in
HK/E 18/2/1 Inspection of books of
Lei King Wan

To : paulckho@netvigator.com

Cc : YipHoiFan@swireproperties.com,
tammy tm yu
<tammy_tm_yu@had.gov.hk>

Dear Mr Ho,

We refer to your email dated 22/11/2014, and would like to provide the record of occurrences as follows:

1. PH asked where the official receipt for the consideration of HK\$1 for the assignment in 1994 of the transaction of Retained Areas was.
2. KCW replied that, to his understanding, the "receipt" as mentioned in the assignment means "the acceptance of the money" instead of an official receipt in physical manner.
3. PH asked whether KCW had got any other document to prove the consideration of HK\$1 being received by Braemar West Limited.
4. KCW replied that, to his understanding, the description "receipt whereof is acknowledged" mentioned in the assignment has clearly indicated the acknowledgement of the acceptance of the consideration in question whereas the assignment was signed by both parties, and there was no other document in hand.
5. PH asked KCW whether he had in the past 4 weeks located the payment of HK\$1 from the books of accounts for the owners of Lei King Wan.
6. KCW replied that he had searched the books of accounts of the owners of Lei King Wan, but could not find such payment.
7. PH asked KCW whether he had in the past 4 weeks sought the assistance from his superiors or Accounts staff to locate the payment of the consideration of HK\$1 for the assignment.
8. KCW replied that he had.
9. PH asked what the result from them in searching the location of the above payment was.

10. KCW replied that there was no news.
11. PH asked KCW whether he had in the past 4 weeks followed up with the superiors or Accounts staff about the search for the above payment.
12. KCW replied yes.
13. PH asked how many times of following up with the superiors and Accounts staff.
14. KCW replied 2 times.
15. PH asked KCW whether he would expect that there was such payment conducted in 1994.
16. KCW replied that he believed there was based on the descriptions contained in the assignment.
17. PH asked how come KCW could not locate such payment in the past 4 weeks in view of his belief.
18. KCW replied that, based on the assignment, the receipt of HK\$1 was regarded as having been acknowledged, and, at this stage, only who paid the consideration was not ascertained.
19. PH continued to inspect the ledger for 2000 and 2005 respectively.
20. From voucher No. PV03A00074 dated 25/3/2000 in the amount of HK\$1,200, PH asked the reasons for the procurement of 4 nos of silver plates for commendation to Shaukeiwan police for their quick arrest of a thief involved in Lei King Wan, and why a less expensive method in the manner of certificate was not adopted.
21. KCW replied that he would try to search the relevant meeting minutes.
22. From voucher No. PV12A50020 dated 20/12/2005 in the amount of HK\$1,642,042 being the payment for salary of EMO staff and security guards, PH asked the calculation.
23. KCW would check.
24. PH said he would write to the auditor enquiring why there was no vouching marks on the accounts document.

PH stands for Mr Paul Ho; and KCW stands for K C Wong

Thanks.

Regards,
K C Wong
Chief Property Asset Manager
T: (852) 2886 1968
chu.kc.wong@urban.com.hk

Lei King Wan (Management) Limited

鯉景灣物業管理有限公司

Shop GB21, G/F., 45 Tai Hong Street,
Lei King Wan, Sai Wan Ho, Hong Kong

從: paulckho@netvigator.com [paulckho@netvigator.com]

寄件日期: 2014年11月22日 下午 11:40

至: Wong Kwok Chu; CPA - Pricewaterhouse Cooper - Paul F Winkelmann

副本: Gov't - HKP - Eastern - ssgt-dis-edist; LKW - Yip Hoi Fan; Gov't - HAD -
Eastern - Tammy Yu; Gov't - HKP - Eastern - District Commander - CHENG Yiu
Mo

主旨: CID case No. : LM (843/14) in HK/E 18/2/1 Inspection of books of Lei King
Wan

Dear Mr. Wong,

Further to my inspection of books and accounts of the owners' funds of Lei King
Wan this morning, below is the record of my conversation with you : -

PH means Paul Ho, KCW means K.C. Wong

PH - Where is the Official Receipt for the 1994 Assignment ?

KCW - My understanding about the receipt means acceptance of the money to
the effect.

PH - Do you have any other document to prove the consideration of HK\$ 1 being
received by Braemar West Ltd. ?

KCW - To my understanding, this Assignment has already represented the
receipt of the consideration of HK\$ 1. I do not have any other documents in
hand.

PH - Did you locate the payment of HK\$ 1 from the books of accounts for the
owners of Lei King Wan in the past 4 weeks ?

KCW - I had searched the books of accounts of the owners of Lei King Wan in
the past 4 weeks and could not find such payment.

PH - Did you seek the assistance from your superior(s) or accounting staff to
locate the payment of the consideration of HK\$ 1 for the Assignment in the past
4 weeks ?

KCW - Yes.

PH - What is the result of your superior(s) or accounting staff in conducting the
location of the above payment ?

KCW - No news.

PH - Did you follow up with the superior(s) or accounting staff about the search
of the above payment in the past 4 weeks ?

KCW - Yes.

PH - How many times you had followed up with your superior(s) or accounting staff ?

KCW - Two times.

PH - Will you expect that there is such payment conducted in 1994 ?

KCW - I believe there is, base on the Assignment wordings.

PH - How come you cannot locate such payment in the past 4 weeks in view of your belief ?

KCW - base on Assignment, this receipt of HK\$ 1 is regarded as acknowledged.

PH - I will follow up in next visit on voucher no. PV03A00074 dated 25/3/2000 about silver plates to Shaukeiwan Police, amounting to HK\$ 1,200.

PH - I will follow up in next visit on voucher no. PV12A50020 dated 10/12/2005 about the payment of HK\$ 1,642,042.20 to Urban Property Management Ltd.

If there is any error, please send your version within 7 days.

Dear Mr. Winkelmann,

I had visited the management office of Lei King Wan to inspect the books and accounts of the owners' fund of Lei King Wan for about 1 year and noticed that there is no vouching mark shown in the vouchers and/or their supporting documents. It appears that your staff did not vouch those vouchers during the course of the audit. Perhaps your staff had 放飛機 during the course of the audit. 放飛機 was the term I used during my former employment in an audit firm in the year 1970s.

One of the examples is shown in the attached voucher in which there is no acceptable audit evidence attached to the voucher explaining the transaction. It is contradicting to Hong Kong Standard on Auditing no. 500 paragraph no. 6. I am sure you cannot find any acceptable figures to support the amount of HK\$ 1,642,042.20. Also, there is no other supporting documents available to me for my review during the course of my inspection. This is not the only one having such problem. There are others with the amount in term of hundred of thousand or millions dollars.

Please advise how can you come up with your clean report having the opinion saying "true and fair view".

Looking forwad to receiving your kind reply.

Best Regards

Paul Ho

Owners Representative of Site B,

Lei King Wan

FOR Ms YU of HK POLICE - the above is part of the evidences for the false documents, namely 4 sets of 1994 Assignments.



檔案編號：LKW/N/3129/14

住戶公開信的初步回應

就日前有住戶先後兩次向各業主發出公開信，倘有業戶因而感到被滋擾，本處深表遺憾。


該名住戶的一些失實陳述包括：

1. 外牆業權、外牆的維修和保養責任、發展商保留了外牆的使用權及利益權、管理公司不肯確認外牆轉讓文件是真確無誤、業主沒有授權購買外牆業權、財務報告沒有提及購入保留部份 Retained Areas 的交易、4 元的交易款項沒有支付；
2. 商舖維修費、管理公司拒絕提供顧問服務合約副本、管理處改變維修工程(大型維修工程)小組會議的安排；及
3. 管理公司拒絕提交銀行戶口資料、拒絕其查閱文件、員工薪酬、虛假開支、發展商欠交管理費等等。

事實上，管業處與該名住戶一直以來均保持著密切的溝通，並就其查詢和要求提供回應和就其有權查閱的文件作出配合，本處稍後將另函逐一澄清。

我們重申歡迎業戶監察管業處的工作，並虛心地接受有理據的批評，冀望能獲得有建設性的提議，讓我們做得更好及進一步善用資源。我們亦對各業主代表在各項管理服務事宜上提供的意見和建議表示感謝。但是，對於一再失實的陳述，管業處保留一切追究之權利。

鯉景灣物業管理有限公司


總物業資產經理 王國柱 謹啟
二零一四年十二月十九日