

# KWOK YIN EDWIN, AU-YEUNG

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## PROFESSIONAL EXPERIENCE

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### Ernst & Young Advisory Services Limited

Hong Kong

*Fraud Investigation and Dispute Services – Senior Accountant*

*Jul/2015-Present*

- Conducted investigation for a HK-listed company that was suspected to be involved in fictitious sales and misappropriation of the Account Receivables account. The investigation has revealed signature irregularities in certain documents within the sales cycle. Results were submitted to the senior management for further internal and external actions
- Involved in a sizeable investigation to analyse the fund flow and conduct email review for certain key custodians for identification of fraudulent activities for a company listed in Singapore. The investigation has revealed certain electronic documents that are believed to be used in recording falsified transactions and potential wrongdoings
- Assisted in the forensic review of financial documents on behalf of the Defendant in relation to a divorce case. Conducted background search and fund flow analysis to identify hidden information for certain assets of the petitioner in an attempt to not disclose the petitioner's financial interests in full
- Participated in handling whistle-blower's complaint received by the Commissioner of Insurance for an insurance company in Hong Kong involving alleged mis-selling in distribution channels for bancassurance products, improper solicitation of business in PRC, improper handling of complaints and training attendance deficiencies
- Participated in a FCPA due diligence project for a subsidiary of a Fortune Global 500 investment company listed in the United States to examine FCPA compliance issues and to identify potential red flags in relation to bribery and corruption
- Performed fraud investigation for a MNC based in the United States for alleged fictitious sales transactions initiated by a sales employee of the company. The investigation has revealed various fraudulent documents and addresses that were created by the suspect for the fraud scheme
- Conducted transaction reviews for customers' account of an international securities firm to identify suspicious cash/securities transactions in relation to Money Laundering/ Terrorist Financing. Results of the review were submitted to the senior management of the securities firm for further reporting purposes
- Assessed and obtained understanding of the internal operation of various department within a bank in relation to KYC/CDD procedures and evaluated the Anti-Money Laundering control mechanism and the underlying risk faced by the bank

#### Achievements:

- Individual winner of the EY ExCEED award 2016
- Received annual rating 5 out of 5 – Significantly exceeded expectations

### RSM Nelson Wheeler Corporate Advisory Limited

Hong Kong

*Restructuring, insolvency, forensic accounting and litigation support services - Accountant*

*Aug/2013-Jun/2015*

- Involved in forensic accounting services including fund tracing and fund flow analysis, investigations in relation to valuation of assets, misconduct in transferring shares of companies, theft of inventories, property analysis, fraudulent transactions by company directors, face-to-face interview with targets including executives and bankrupts
- Performed liquidation and bankruptcy analysis and investigations into the financial status of companies including asset identification, directors' wrongdoings and/ or violation of statutory requirements

- Conducted investigations on the affairs of a wound up company listed on the London Stock Exchange. This included examining a fraud scheme committed by a former director with the intention to defraud the shareholders of the company
- Ascertained status of assets including analysis of the recoverability of various assets, liaised with potential buyers/ white knights to maximise the interest of victims
- Identified hidden / undisclosed assets including cash, properties, motor vehicles, vessels, insurance policies, safe deposit boxes, securities accounts, etc.
- Traced illicit transactions though examining patterns of bank activities to unveil ill-gotten gains and fraud schemes
- Coordinated with lawyers (including lawyers in other jurisdictions such as PRC) and creditors and took legal enforcement against perpetrators who have violated the interest of creditors / victims
- Conducted background / track record research on companies and individuals including collaboration with experts to unveil sham transactions and obtain information in other jurisdictions
- Prepared reports for misfeasance conduct of directors / bankrupts

## **KL CPA Limited**

**Hong Kong**

*Audit Associate*

*Sep/2012-Aug/2013*

- Reviewed clients' financial statements and advised on accounting treatments and reporting requirements across varies industries including securities firm, multinational forwarder, fashion retailer, and more
- Reviewed the internal control systems and analysed the potential risk and effectiveness of the business systems of a HK-listed company
- Undertook ratio analysis on clients' financial statements and provided insight on the risk involved in companies
- Reviewed terms and repayment schedules of bank loans; Evaluated the on-going concern assumption established by management of companies

## **QUALIFICATION & EDUCATION** ---

Certified Practicing Accountant (CPA) Australia – Completed all modules *Since 2014*

Member of the Association of Certified Fraud Examiner (CFE) *Since 2014*

HKICPA - Insolvency preparatory I & II *Since 2014*

Bachelor of Commerce, double major in accounting & finance – University of Melbourne, Australia *Aug/2011*

## **VOLUNTEER WORK** ---

- Treasury assistance of The Mekong Club, a non-profit organization with an aim to fight against human trafficking