

Professor Kukjin Chun,
IEEE Region 10 Director AND
Professor, Department of Electrical and Computer Engineering
Seoul National University

8 May 2018

Dear Prof Chun,

Complaint against Professor Kukjin Chun, IEEE Region 10 Director

I refer to your latest letter dated 4 May 2018 to IEEE Hong Kong (HK) Section officers as well as all my numerous correspondences to you since 2017. First of all, I must point out to you that, I, as a whistle-blower, have complained to you and IEEE Headquarters (HQ) about the IEEE International Conference on Signal Processing, Communications and Computing (ICSPCC), of which, notably, **Dr Nim Cheung, Prof Kwai-Man Luk, Prof P C Chung and Prof Wan-Chi Siu**, are known to be the key members of the International Advisory Committee, who are heavily involved with ICSPCC.

To refresh your memory, IEEE HK Section had been a financial co-sponsor since the 1st ICSPCC conference held in Xi'an, China, in 2011. Mr YW Liu has been the Finance Co-chair of the ICSPCC conferences in all the past years. However, YW Liu has never submitted the ICSPCC accounts to IEEE HK Section for review, discussion and endorsement so as to rule out the possibility of money laundering and/or embezzlement. In all these years, IEEE HK Section has been kept in the dark, never known the profit/loss of ICSPCC and how the money of the conferences in the past years has been spent. Consequently, in 2016 Section meetings, HK Section explicitly resolved to decline the request or any further involvement in the ICSPCC conference when YW Liu and the CAS/COM Joint Chapter requested HK Section to co-organize/co-sponsor ICSPCC2017 held in Xiaman, China, due to its high risks of embezzlement and money laundering. I have already complained this to you and IEEE HQ, but it is disappointing that you failed to take any relevant actions. In your letter of 4 May 2018, you abused your power by suspending the current HK Section Officers and appointing someone who are heavily involved in ICSPCC to be the Interim HK Section officers. This makes me wonder about the motive behind your action. You are seemed to be attempting a cover-up in resolving my complaint.

Hence, Prof Chun, Region 10 Director, if I do not have your formal and reasonable responses regarding the followings points, I will refer this matter to authorities such as Federal Bureau of Investigation (FBI), Hong Kong Police and Hong Kong Independent Commission against Corruption (ICAC) as a whistle-blower:

1. It has been brought to IEEE HK Section's attention that Professor Ning Xi, Chair Professor and Director of Emerging Technologies Institute and also a HK Section member was arrested in U.S. on 15 February 2018, and officially charged with fraud by wire (<http://wwmt.com/news/i-team/former-distinguished-msu-professor-facing-fraud-charges>). According to the FBI document, the investigation disclosed that Xi received approximately US\$1.2 million in reimbursements from IEEE based on claims that he submitted since 2009. HK Section does not know the amount of Xi reimbursement from IEEE even though Xi had been a HK Section member at least since 2009. Do you, as IEEE Region 10 Director, know about this? Will you co-operate with FBI in this matter?
2. I, as a whistle-blower and a straight professional, am upholding the professional principle and conduct. In 2016, I won the election to be the 2016 HK Section Chair-elect while Mr YW Liu lost that election. I was surprised to learn that both the then Section Chairman, Dr HK Lau, and the then immediate past Section Chairman, Dr Chris Chan, did not know who the bank signatories were. In a Section ExCom meeting, I, as the Chair-elect, inquired Mr YW Liu who the bank signatories were. He refused to disclose this. Obviously, Region 10 Director knew about this and I asked you about this, but you ignored my request. Why?
3. After I took up the post of Chairman of IEEE HK Section, Mr YW Liu, the Interim Section Treasurer and Secretary, resigned. I demanded Mr YW Liu to hand over the finance documents such as the ledgers and collected receipts/claim forms, check books, bank account information and statements etc. to HK Section and he refused. I asked you for assistance, but again you ignored my request. Why?
4. After taking up HK Section Office, our Treasurer had the task to report Section Finance via Netsuite. However, without any account data, it was not possible for our Treasurer to fulfill this task. I had asked you for assistance, but you again ignored my request. Instead, you deliberately ignored HK Section's objection by granting the Netsuite access to Mr YW Liu for reporting. So you are in fact allowing Mr YW Liu to enter whatever data into Netsuite without HK Section's inspection and verification of the records. You are illegally abusing your power. It is totally improper because Mr YW Liu had resigned and had no official post to be authorized to do this. You were abusing your power to allow him to do this illegally! Why? You have no fear of being jailed for illegal actions!
5. Having taken up the HK Section Office, the Officers are legally responsible for HK Section. However, without having the ledgers and collected receipts/claim forms, how could we verify the finance data submitted by Mr YW were correct? How could we detect any accounting problems such as embezzlement? If no one in HK Section verified the finance data submitted by YW Liu, how could IEEE HQ trust the data entered by Mr YW Liu? It is worrisome to let YW Liu enter any data into Netsuite without handing over the ledgers and collected receipts/claim forms to our Treasurer for cross-checking and validation. There was no auditing on his submission at all. How could you, or IEEE, accept this? Would you be legally responsible for any faults in the Section Finance submitted by YW Liu? You need to explain to FBI about this.

6. Mr YW Liu refused to hand over any banking documents and any reimbursement claim forms,, and any ledgers. He even refused to tell us any Section banking information. He was hiding all these from HK Section. Why did you assist him on this?
7. After taking up the Section Office in 2017, HK Section EDSSC Chapter approached me for reimbursing their USD\$45,000. HK Section ExCom was not informed of processing and withholding this money for the EDSSC Chapter. I also reported this to Region 10 Director. You ignored this. Why? The HK Section EDSSC Chapter has recently told me that the money of USD\$45,000 had been returned to them. However, I could not find any record of this transaction in the bank accounts which we have recovered, so there must be some bank accounts hidden somewhere from us. Someone had made an unauthorized transfer of a USD\$45,000 from some of HK Section's accounts without the permission from HK Section. This may have violated some HK/Korea/USA ordinance or regulation. Are you involved in this? You need to explain to FBI and/or authorities about this.
8. Region 10 Director once said YW Liu had handed over the finance documents to them. Are you going to return these documents to HK Sections?
9. Without any access to HK Section's funding to operate HK Section for more than 15 months, we have been in great difficulties. When we asked you for assistance, you did not offer any help. You never instructed Mr YW Liu to provide us the names of the banks and signatory persons of the HK Section bank accounts in the term before 2017. For so many months since 2017, I was in vain to receive any real assistance from you despite my numerous letters of complaint and requesting your assistance to recover the HK finance documents in order to properly audit and report the HK Section accounts to IEEE HQ. After all my correspondences with you, R10 Director, you have led me to believe that you are not assisting HK Section in good faith to uncover any accounting and embezzlement wrongdoings. To date, you are still keeping to yourself all the HK Section finance documents handed over to you by Mr YW for no good reason, which has led HK Section to believe that you are apparently covering up for something. I hereby demand one more time for you to handover all the HK Section finance documents from Mr YW to HK Section for internal auditing and verification. Please hand over the documents within 7 days. Please note that you, failure to comply this formal request, you are at risks of assisting any accounting faults such as false accounts, which are sanctioned by HK Ordinances with huge penalty.
10. Please note that HK Section Officers are elected by HK Section members at large and have duly registered in Hong Kong Police under the HK Society Registration Ordinances. In your letter date 4 May 2018, you are abusing your power for claiming to suspend the duly registered HK Section Officers from office. You are abusing your power for removing my good self as the Hong Kong Section Newsletter Editor and Student Branch Counselor at the University of Hong Kong. I demand your elaboration and explanation of your ground and justifications. Please provide full elaboration and explanation of your ground and justifications. I reserve my right to take further actions against you.
11. In your letter date 4 May 2018, you appointed 4 persons who are heavily involved in the ICSPCC to be the so-called Interim HK Section officers, namely, Interim Hong Kong Section Chair - **Dr Nim K Cheung**, Interim Hong Kong Section Secretary - **Prof Kwai-Man Luk**. Interim Hong Kong Section Treasurer - **Prof P C Ching**. Interim Hong Kong Section Member-at-Large (Constitutional Affairs) - **Prof Wan-Chi Siu**. They all are the members of

the International Advisory Committee in ICSPCC, which as stated are above are heavily involved in the finance matter of ICSPCC. You also appointed Interim Hong Kong Section Vice Chair - **Prof Paul Y S Cheung**, who has previous made libelous remark against me in HK Section matter and I have reserved my right to sue him regarding that matter. I have informed you before that ICSPCC has been co-sponsored by HK Section but HK Section Officer and Executive Committee have never seen the account reporting for all these years, so HK Section stopped co-sponsoring ICSPCC since 2017. The conference has high risks of embezzlement and money laundering. With all said, in your letter of 4 May 2018, by appointing those who have conflicts of interest in my whistle blowing while suspending the current HK Section officers, you are avoiding proper auditing of ICSPCC by HK Section. For all these actions of yours and avoid misunderstanding, I demand your full explanation, elaboration and justification for such improper appointment and suspension decision. The account of ICSPCC has never been audited. Are you trying to avoid auditing the ICSPCC account for repeating the case of Prof Xi Ning to be uncovered by FBI later? You as well as your wrongly appointed Interim Officers will need to explain to the public regarding the questions raised to you.

12. Please note that in 2017, after the new Officers taking up the Section Office, Mr YW Liu misrepresented the facts to make malicious and untrue complaints to my employer about my work in IEEE HK Section. You and Region 10 Director did not stop this. I trust that you have endorsed such practices of him to take complaints to the employers of IEEE volunteers. I will be happy to follow this practice by making valid complaints against you and the improper interim appointees to their employers.

Your letter of suspension of HK Section Officers is groundless, defamatory and illegal. I demand you to retract the letter and an apology from you within 7 days. I hereby reserve my right to take this matter to FBI and the HK Police as well as litigate against you and the illegal appointees.

Regards

A handwritten signature in black ink, appearing to read 'S. W. Cheung'. The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

SW Cheung

IEEE HK Section Chair