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**No. 988 — ACCOUNTANTS ACT (CHAPTER 2)**

DISCIPLINARY PROCEEDINGS  
UNDER PART VI AGAINST TAN MUI SANG AND CHAN KUM KIT

It is hereby notified for general information that the Public Accountants Oversight Committee had on 17th March 2017 —

- (a) ordered under section 52(2)(f) of the Accountants Act that —
- (i) Chan Kum Kit gives an undertaking to ensure that, for a period of 9 months starting from 17th April 2017, his work be reviewed by another public accountant before he signs off on any audit engagement, whether on his own or on behalf of any accounting firm, accounting corporation or accounting limited liability partnership;
  - (ii) Chan Kum Kit provides the name of the public accountant performing the aforementioned review to the Accounting and Corporate Regulatory Authority for its agreement by 17th April 2017; and
- (b) ordered under section 52(3) of the Accountants Act that Tan Mui Sang and Chan Kum Kit each pay to the Accounting and Corporate Regulatory Authority a sum of \$9,619.31, as the total costs and expenses of and incidental to the disciplinary proceedings was \$19,238.62.

*Registrar of Public Accountants,  
Accounting and Corporate Regulatory Authority.*