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No. 1178 — ACCOUNTANTS ACT (CHAPTER 2)

DISCIPLINARY PROCEEDINGS
UNDER PART VI AGAINST CHEW WHYEE LEE

It is hereby notified for general information that the Public Accountants Oversight Committee had on 11th May 2021 —

- (a) ordered under section 52(2)(e) of the Accountants Act that Chew Whye Lee be censured by writing; and
- (b) ordered under section 52(3) of the Accountants Act that Chew Whye Lee pay to the Accounting and Corporate Regulatory Authority a sum of \$2,077.70, being the costs and expenses of and incidental to the disciplinary proceedings against him

for having failed to comply with paragraphs 30 and 31 of the Singapore Standard on Auditing (“SSA”) 505 External Confirmations and paragraph 2 of SSA 500 Audit Evidence in the audit of the financial statements of a company, and therefore guilty of improper conduct in the discharge of his professional duty within the meaning of section 52(1)(c) of the Accountants Act (Chapter 2).

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