

IN THE MATTER OF

A Complaint made under Section 34(1A) of the Professional  
Accountants Ordinance, Cap.50

BETWEEN

The Registrar of the Hong Kong Institute of  
Certified Public Accountants COMPLAINANT

AND

Ng Ka Hong (F07043) RESPONDENT

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**CORRIGENDUM**

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The followings is a corrigendum to the Reasons for Sanctions & Order dated 11 May 2021.

“5. The audit in issue was performed by McMillan Woods SG CPA, a firm which had ceased practice and was re-registered on 1 December 2018, ...”

is amended to

“5. The audit in issue was performed by McMillan Woods SG CPA, a firm which had ceased practice and was de-registered on 1 December 2018, ...”

“25. On the basis of the aforesaid, there can be no question that the Firm had obtained sufficient appropriate audit evidence to assess the impairment of the amounts due from the Listco’s subsidiaries. ...”

is amended to

“25. On the basis of the aforesaid, there can be no question that the Firm had not obtained sufficient appropriate audit evidence to assess the impairment of the amounts due from the Listco’s subsidiaries. ...”

Clerk to the Disciplinary Committee

Dated: 21 May 2021