

**Supplementary Note to the
Guidance Note on Compliance Assessment of Certification Authorities
under the Electronic Transactions Ordinance (Cap. 553)**

The following text replaces paragraph 21 of the "Guidance Note on Compliance Assessment of Certification Authorities under the Electronic Transactions Ordinance (Cap. 553)" published by the Director of Information Technology Services in January 2000 :

21. The assessor should, in respect of the CA's financial projection, state:

- the period covered by the financial projection;
- whether the accounting policies upon which the projection is based are consistent in all material respects with those normally adopted by the CA and conform with the generally accepted accounting principles employed in Hong Kong Special Administrative Region or equivalent principles accepted internationally; and
- whether the financial projection has been properly compiled in all material respects in accordance with the assumptions made by the CA. If any of the assumptions made, or omitted to be made, by the CA appears to the assessor to be unrealistic or inappropriate based on the assessor's experience and professional judgement and, where applicable, having regard to the information as disclosed in the latest audited financial statements of the CA company, the assessor should include an appropriate comment in the assessment report.

**Information Technology Services Department
The Government of the Hong Kong Special Administrative Region
6 September 2000**