



Fraud Close Encounter

Programme Code: SCPD18101001

Hong Kong Standard on Auditing (HKSA) 240 *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements* sets out the basic principles and guidance on auditor's responsibility to consider fraud in an audit of financial statements. It also expands on how the standards and guidance in HKSA330 *The Auditor's Responses to Assessed Risks* are to be applied in relation to the risks of material misstatement due to fraud. As an auditor, what should the key considerations be when applying this standard?

In this seminar, the speaker will share real life examples about fraud that are relevant to auditors, covering misstatements resulting from fraudulent financial reporting and misappropriation of assets, how are they being identified and how they have been dealt with – the fun part of which is that you will find yourself act like a detective!

After joining this seminar, participants will gain knowledge about:

- Auditor's responsibilities for considering fraud
- Common fraud indicators
- Possible procedures to address fraud situation

Date **Wednesday, 10 October 2018**

Time **7:00 p.m. – 8:30 p.m.**

Venue Hong Kong Institute of CPAs,
27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong

Format Seminar

Language Cantonese

Fee HKICPA member or student: HK\$150
IA/ HKIAAT member or student: HK\$150
Non-member: HK\$330

Speaker **Ms. Loretta Fong**, Partner, Assurance, PwC Hong Kong

Ms. Fong has extensive experience in providing accounting, audit, capital markets and consulting services to public and private companies. Leveraging the strong international background, Ms. Fong has led and advised on numerous substantial transactions including acquisitions, disposals and privatisation of Hong Kong listed companies and registrants with the Securities & Exchange Commission (SEC) of the United States.

Ms. Fong currently has a number of external appointments including the board member of Ocean Park and Vice-Chairman of Finance & Administration Committee of Hong Kong Young Women's Christian Association (YWCA). She is also a council member of the HKICPA and sits on a number of committees.

Participants Professional accountants who are interested in gaining understanding about fraud

Competency* Auditing and assurance; Risk management

Rating* Intermediate Level

CPD hours 1.5

* Please refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating.



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FOR OFFICE USE

Deadline: 7 working days before the date of the programme

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1							
2							
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The Institute's decision is final. Applicant must submit the enrolment form 10 working days before the event.

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- Notes:**
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