



Virtual Conference:

Programme Code: EWEB23102801

Annual Auditing Update 2023

"A New Era of Sustainability and Technology"

Date	Saturday, 28 October 2023
Time	9:00 a.m. – 1:00 p.m.
Format	Live webinar
Language	English
CPD hours	3.5 (subject to actual attendance)
Fee	HK\$450 for HKICPA member, student or IA HK\$990 for non-member <i>(An email will be sent to you when your registration is accepted, which will include login details for the conference. You can access the virtual conference by tablet, smart phone or PC.)</i>
Chair	Mr. Paul Hebditch Chair of Auditing and Assurance Standards Committee
Participants	Members working in the field of auditing or with an interest in auditing
Competency*	Auditing and Assurance
Rating*	Advanced Level

Highlights of the conference

Objectives and speakers
(Speakers' profiles are printed overleaf):

❖ **Update on IAASB Projects**

- Audit of less complex entities
- Going concern
- Fraud project

Mr. Charbon Lo

❖ **Assurance on Sustainability Reporting**

- Overview of the latest trend on sustainability/ ESG reporting
- Proposed ISSA 5000, *General Requirements for Sustainability Assurance*

Mr. Patrick Chu

❖ **The Impact of Technology on Auditing and Ethics**

- The impact of technology on auditing
- Technology-related revisions to the Code

Mr. William Gee

❖ **Update on Local Ethics and IESBA Projects**

- Local updates
- Use of experts project
- Ethics considerations for sustainability reporting and assurance

Ms. Maria Xuereb

About the chair



Mr. Paul Hebditch

Chair, Auditing and Assurance Standards Committee (AASC), HKICPA

Mr. Hebditch has more than 35 years of experience in the auditing profession, including over 25 years with Ernst & Young Hong Kong, where he was a partner in the Professional Practice Department in the assurance practice. Mr. Hebditch is the Chair of the AASC of the HKICPA and has served on a number of committees and panels of regulatory bodies in Hong Kong during his career.

About the speakers



Mr. Charbon Lo

Partner, Crowe (HK) CPA Limited

Mr. Lo has more than 15 years of experience in the audit and finance fields. He has extensive exposure in handling audit engagements for small and medium enterprises, as well as Hong Kong Mainboard and Growth Enterprise Market (GEM) Board listed clients in the industries of property development, catering services, bio-pharmaceutical products, cosmetics, food manufacturing, sustainable forest management, gaming and entertainment, etc. with operations in different countries including Mainland China, Hong Kong, Japan, Macau, Brazil, Russia, etc.

At present, Mr. Lo is a member of the AASC of the HKICPA. Previously, he served as a council member of the HKICPA during 2017/18 and a number of committees of the HKICPA including the Practice Review Committee, Qualification Oversight Board and Young Members Committee.

About the speakers (continue)



Mr. Patrick Chu

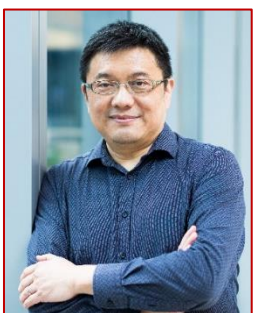
National Head of ESG Reporting and Assurance, Audit Partner, KPMG China Member, Sustainability Assurance Reference Group, International Auditing and Assurance Standards Board (IAASB)

Mr. Chu is the National Head of ESG Reporting and Assurance at KPMG in China. He is also the National Head of Mining.

Mr. Chu specializes in advising entities on environmental, social and governance issues which impact business resilience. His expertise includes consulting on sustainability strategies, governance, implementation, due diligence, goals, metrics and reporting. Mr. Chu is an experienced professional in the sustainability and environmental field. He leads sustainability assignments across a range of sectors, namely energy and natural resources, real estates and transport. He completed the green bond issuance assignment in early 2016 which was the first of its kind in Chinese Mainland.

Besides client-specific engagements, Mr. Chu has a special interest in contributing to the growth of the sustainability agenda, and regularly speaks at public seminars, as well as authors thought leadership publications relating to sustainability.

Mr. Chu has broad experience in providing audit and assurance services to domestic and multinational corporations in Chinese Mainland. He works with energy and natural resources, automotive and major multinational corporations (industrial markets) clients. He also has extensive experience in overseas IPO and other capital market transaction projects.



Mr. William Gee

Senior Advisor, PwC

Member, Technology Expert Group, Technology Working Group of International Ethics Standards Board for Accountants (IESBA)

Mr. Gee retired from PwC Mainland China and Hong Kong in 2022 having served 22 years as a Partner. He is currently acting as Senior Advisor to the Firm on the Metaverse and the emerging Digital Economy. Prior to retirement, Mr. Gee was a member of the Firm's Digital Office that provided support to a variety of digitalization initiatives. He was also responsible for innovation for the Risk Assurance practice.

Mr. Gee is a member of the Technology Expert Group (TEG) established by the Technology Working Group of the IESBA. The TEG is to act as a "sounding board" to the IESBA's Technology Working Group, providing advice and other input to help inform the Working Group's fact-finding work and deliverables, specifically on the impact of technology to current ethical standards.

Mr. Gee is also involved in the promotion of digital identity infrastructure for both corporates and individuals, as well as raising awareness on the quantum threat and advising on practical approach for organizations to respond to this threat.

About the speakers (continue)



Ms. Maria Xuereb
Chair, Ethics Committee, HKICPA

Ms. Xuereb is an independent commercial dispute mediator/arbitrator and acts as an expert witness in financial and audit related matters.

Ms. Xuereb has accumulated more than 30 years of work experience with Deloitte Touche Tohmatsu, Hong Kong, leading financial audits and assurance engagements in the financial services sector. She was the learning leader and audit quality champion for the Deloitte financial services audit group responsible for co-ordinating the implementation of the firm's audit methodology and quality standards. As a member of Deloitte's Global Financial Services Industry Group, Ms. Xuereb provided guidance and commentaries on accounting standards and industry guidelines related to financial services.

Ms. Xuereb is the Chair of the Ethics Committee of the HKICPA and has previously served on the Banking Regulatory Advisory Panel and the Financial Services Interest Group Organizing Committee.



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