



Virtual Conference:

Programme Code: EWEB24102601

Annual Auditing Update 2024

Navigating the Evolving Landscape Together

Date	Saturday, 26 October 2024
Time	9:00 a.m. – 12:45 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**

- Fraud project
- PIE Track 2 project

Ms. Caroline Chiu

❖ **Proposed HKSA for less complex entities**

- Overview of the standard
- Local refinement

Mr. Charbon Lo

❖ **HKSA 600 (Revised), *Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)***

- Key changes and requirements

Mr. Deric Chiu

❖ **Update on local ethics and IESBA projects**

- Definitions of listed entity and public interest entity
- Ethics survey observations
- IESBA project updates

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.

About the speakers



Ms. Caroline Chiu
Partner, EY

Ms. Chiu is an assurance partner and the Hong Kong Professional Practice Director of Ernst & Young (EY), with over 25 years of professional experience in the audit and sustainability practice, serving private and listed companies in a broad range of industries and sectors in Hong Kong, China and the US. Ms. Chiu has extensive experience in serving clients on pre-IPO/IPO transactions and cross border capital market transactions. She also provides sustainability assurance and advisory services including ESG rating advisory and provides support to clients on decarbonization roadmap and compliance requirements on ESG related matters.

Ms. Chiu is currently a member of the EY Global ISSB Policy Committee, a member of the HKICPA's AASC, a member of HKICPA Financial Standards Committee's Sustainability Advisory Panel and a member of Financial Reporting Review Panel for the Hong Kong Accounting and Financial Reporting Council. She is also an advisory member of the Advisory Board on Accountancy of Lingnan University, Hong Kong.



Mr. Charbon Lo
Deputy Managing Partner, Beijing XingHua Caplegend CPA Limited

Mr. Lo has more than 18 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 Main Board and GEM 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 council member of the HKICPA, and a member of its Auditing and Assurance Standards Committee and the Ethics Committee. Previously, he also 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. Deric Chiu
Partner, Deloitte

Mr. Chiu has 30 years of experience with Deloitte, including extensive tenures in both Hong Kong and Beijing. His primary focus is on public offerings and audits of China-based companies listed on Hong Kong and US stock markets. Recently, he has specialized in monitoring systems of quality management.

In the field of audit methodology, Mr. Chiu leads efforts at Deloitte China and serves on Deloitte Asia Pacific and Global Methodology Advisory Groups. Additionally, he is a member of the Institute's Auditing and Assurance Standards Committee.



Ms. Maria Xuereb
Chair, Ethics Committee, HKICPA

Ms. Xuereb is currently serving as an advisor to several non-profit organisations or educational associations.

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 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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