



E-learning: PN 810.2 (Revised), *The Duties of the Auditor of an Insurer authorized under the Insurance Ordinance*

COURSE HIGHLIGHTS:

In December 2024, the Institute issued the updated PN 810.2 (Revised), *The Duties of the Auditor of an Insurer authorized under the Insurance Ordinance*. The PN has been updated for reporting in relation to the implementation of the risk-based capital (“RBC”) regime as a result of the Insurance (Amendment) Ordinance 2023 and the relevant subsidiary legislation. The effective date of the revised PN is for reporting periods ending on or after 31 December 2024. The webinar will provide an overview of the key revisions made to the PN.

ABOUT THE EVENT:

| Programme code | Date | Language | CPD hour |
|-------------------|---------------|---|------------|
| ESEMETLS250200L01 | February 2025 | Cantonese with English slides and terminology | 1 CPD hour |

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| Fee | HKICPA member or student / International Affiliate (IA): | HK\$270 |
| | Non-member: | HK\$490 |

Competency Auditing and Assurance, Industry Knowledge

Rating Intermediate Level*

Participants Auditors, professional accountants of authorized insurers

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



ABOUT THE SPEAKERS:

Ms. Karen Tam **Partner, KPMG**

Karen is a partner within the KPMG Hong Kong Financial Services practice, focusing on the Insurance sector and specialises in financial statement audits, controls testing, accounting advices and financial and regulatory reporting. In addition to audit and assurance services, Karen also has extensive regulatory and advisory experience, particularly in relation to IFRS 17, IFRS 9 and the new Risk-based Capital (“RBC”) regime for insurers and reinsurers. Karen is a member of the Hong Kong Institute of Certified Public Accountants’ (“HKICPA”) Insurance Regulatory Advisory Panel and the Chairperson of the HKICPA’s RBC Reporting Task Force.

Mr. Gary Leung **Partner, Ernst & Young**

Gary is a partner in EY Hong Kong’s insurance practice. He has performed leadership roles in major international insurers audit engagements and he has extensive knowledge over insurers’ financial close process and management reporting processes. He has experience working on the consolidated financial statements of global accounts, regulatory compliance reporting and expertise in transactions and business combinations, IPOs, ESG, etc. He also led IFRS 17 Insurance contracts and IFRS 9 Financial Instruments adoption initiatives by insurers, and contributes to various financial institutions’ related advisory projects. Gary is a member of the HKICPA’s RBC Reporting Task Force.

Ms. Alice So **Director, Deloitte**

Alice is a director in the Assurance practice of Deloitte based in Hong Kong. She is experienced in auditing, financial reporting and finance & regulatory transformation advisory, focusing on insurance companies. Alice has over 15 years of experience as an external auditor and accounting advisor. In the last few years, she has worked closely with various insurers in their implementation of IFRS 17 and HKRBC. Alice currently focuses on insurance audits and provision of implementation advisory services on HKRBC. Alice is a member of the HKICPA’s RBC Reporting Task Force.

Ms. Cherry Choi **Partner, PwC**

Cherry is a partner of PwC’s Financial Services practice in Hong Kong and has over 13 years of insurance industry experience in Hong Kong and Australia. She is leading a large and broad insurance portfolio, including multinational clients, insurance subsidiaries of banking group and conglomerates, and various local clients. She has also experience within the liquidation and transaction space, review of internal control process as well as technical accounting advice. Cherry is a member of the HKICPA’s RBC Reporting Task Force.



ABOUT THE REGISTRATION:

- Online registration is recommended, please click [here](#) or visit www.hkicpa.org.hk
- To register offline (by post only), please complete the enclosed enrolment form and return it with full payment to the Institute.
- Confirmation of registration will be sent by email. If you have not received confirmation of your application, please contact us

Payment & Enrolment Status Enquiry:

Phone: 2287 7381

e-mail: enrolment@hkicpa.org.hk

Course Information Enquiry:

Phone: 2287 7074

e-mail: tls@hkicpa.org.hk

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