

Sustainability Assurance Series

(August to September 2025)

In March 2025, the Institute issued HKSSA 5000, *General Requirements for Sustainability Assurance Engagements*. This landmark standard marks a significant step forward in strengthening confidence and trust in sustainability information among intended users in Hong Kong. HKSSA 5000 provides a robust framework for performing high-quality sustainability assurance engagements. Its objective is to enhance the reliability, transparency, and credibility of the disclosed sustainability information. The standard is effective for assurance engagements on sustainability information reported for periods beginning on or after 15 December 2026 or as at a specific date on or after 15 December 2026. Earlier application is permitted.

This training series is part of the Institute's sustainability assurance capacity programme aimed at:

- Strengthening practitioners' skills in sustainability assurance
- Preparing professional accountants to navigate the evolving sustainability landscape
- Equipping professional accountants to address key challenges in assurance engagements

Join us to stay at the forefront of sustainability assurance practices and ensure your skills are aligned with the latest professional standards.

Topic/ Programme code	Date and time	Format	Fee	Speakers
E-learning: Overview of HKSSA 5000, <i>General Requirements for Sustainability Assurance Engagements</i> (ESEMETLS250612L01)	Please click here for details.			Ms. Eddie Ng
Workshop 1: Groups Sustainability Assurance Engagements (WSHP25082001)	20 August 2025 6:30 p.m. – 8:30 p.m. (2 CPD hours*)	Workshop (click here)	For each : HKICPA member or student/ IA: \$675 Non-member: \$1,015	Mr. Richard Yeung Mr. Barry Man
Workshop 2: Risk Identification and Assessment (WSHP25090301)	3 September 2025 6:30 p.m. – 8:30 p.m. (2 CPD hours*)			Mr. Ee Sin Tan Ms. Hannah Chan
Workshop 3: Responding to Risks of Material Misstatement (WSHP25091701)	17 September 2025 6:30 p.m. – 8:30 p.m. (2 CPD hours*)			Mr. Cyrus Cheung

Venue (for workshops only)

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

Language

Cantonese with English handout and terminology

Competency

Auditing and Assurance, Sustainability

Rating

Intermediate Level*

Participants

Sustainability assurance practitioners (professional accountants and non-accountants) and professionals with an interest in sustainability assurance

* Subject to the actual attendance.

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



About the programme

Workshop 1: Groups Sustainability Assurance Engagements, Value Chain and Using the Work of Others (Event code: WSHP25082001)

This workshop will illustrate the key concepts and requirements regarding group sustainability assurance engagements. Topics will be covered:

- Group sustainability
- Value chain
- Components, group components and value chain components
- Using the work of others / another practitioner / practitioner's expert
- Determining materiality

Workshop 2: Risk Identification and Assessment (Event code: WSHP25090301)

This workshop will focus on risk identification and assessment in sustainability assurance engagements. Speaker(s) will illustrate:

- Understanding the sustainability matters and sustainability information
- Determining the suitability of the applicable criteria
- Understanding the entity's reporting policies
- Understanding the entity and its environment and the legal and regulatory framework
- Understanding the components of the entity's system of internal control
- Identifying and assessing the risks of material misstatement

Workshop 3: Responding to Risks of Material Misstatement (Event code: WSHP25091701)

This workshop will cover considerations and procedures in responding to risks of material misstatement (ROMM) in the planning stage, as well as in the concluding and reporting stage. Topics will be covered:

- General considerations and overall responses
- Procedures in response to ROMM at the disclosure level and at the assertion level for the disclosures
- Evaluating the sufficiency and appropriateness of evidence obtained
- Evaluating the effect of uncorrected misstatements
- Form and content of assurance reports (i.e. limited assurance vs reasonable assurance)



About the speakers

Mr. Richard Yeung

Partner, Sustainability & Climate, Deloitte

Member, Sustainability Assurance Advisory Panel, Auditing and Assurance Standards Committee (AASC), HKICPA

As an accounting advisory partner of Deloitte Hong Kong with more than 20 years of professional experiences, Mr. Yeung aids companies in adopting the new reporting standards (IFRS and ISSB) and regulatory framework in Hong Kong and Mainland China, and provides advisory services on technical business application design and operation transformation. He is a CFA, CESGA and practicing public accountant in Hong Kong. Currently, Mr. Yeung focuses on leading the ESG practice in Hong Kong to support his clients on TCFD climate risk assessment, Scope 3 carbon emission calculation and assurance attestation on GRI/SASB/HKEX sustainability report in response to the enforcement on the new sustainability standards. Mr. Yeung holds his position of Deloitte Global sustainability and climate expert advisory panel and advisory panel member of sustainability assurance for HKICPA.

Mr. Barry Man

Partner, Sustainability & Climate, Deloitte

Mr. Man is a fellow of the Association of Chartered Certified Accountants (ACCA) and the Hong Kong Institute of Certified Public Accountants (HKICPA), as well as a Chartered Financial Analyst (CFA) and holder of the CFA Certificate in ESG Investing. He holds a Bachelor's and Master's degree in Economics from the University of Hong Kong. As a Climate and Sustainability Partner in the Audit and Assurance Department, Mr. Man has led a wide range of ESG assurance engagements, including green deposit pre-issuance, green bond post-issuance assurance for financial institutions and the energy sector, assurance on selected KPIs of ESG reports, and PRB/PRI reports assurance. With a primary sector focus on Financial Services Institutions (FSI)—particularly banking, securities, and insurance—Mr. Man has served as the lead audit engagement partner for major clients such as The People's Insurance Group of China Company Limited, the largest P&C insurance carrier in China, and China International Capital Corporation Limited, a leading investment bank. Additionally, Mr. Man has contributed to the profession as a member of the China Ministry of Finance Accounting Standard Advisory Board and the solvency advisory committee of the former China Insurance Regulatory Commission.

Mr. Ee Sin Tan

Partner, Ernst & Young

Member, Sustainability Ethics Advisory Panel, Ethics Committee, HKICPA

Mr. Tan is a Partner with Ernst & Young, Hong Kong leading both the Climate Change and Sustainability Services as well as the Financial Accounting Advisory Services teams, leveraging over 18 years of experience in serving a diverse clientele. He assists clients with navigating the risks and opportunities arising from sustainability issues. Mr. Tan supports clients in formulating sustainability strategies and optimizing data management processes to meet regulatory requirements and address the expectations of different stakeholders, helping companies align business models to sustainable development goals. In addition to his sustainability role, he provides advisory services to clients on building an efficient and effective finance function that caters to the needs of stakeholders and complies with evolving financial and compliance requirements, including integrated reporting. His track record also includes successfully assisting clients with initial public offerings and cross-border listing procedures.



Ms. Hannah Chan

Senior Manager, Ernst & Young

Ms. Chan is a senior manager at Ernst & Young's Professional Practice. She is a member of HKFRS S1 and S2 Implementation Platform Panel of HKICPA and a member of Ernst & Young's ISSB General Requirements for Sustainability Disclosure on S1 subject matter group. Ms. Chan regularly provides accounting support and advice to audit service teams and provides internal and external trainings. She has over 18 years of experience in providing accounting and auditing services to listed and non-listed companies in Mainland China and Hong Kong, including large state-owned enterprises and international corporations.

Mr. Cyrus Cheung

Partner, Consulting - Sustainability, PwC

Chairman, Sustainability Committee, HKICPA

Member, Sustainability Assurance Advisory Panel, AASC, HKICPA

Mr. Cheung specializes in sustainability advisory, corporate governance, risk management, internal controls, and assurance. In particular, he has extensive experience in advising listed companies to develop and improve their ESG performance. Mr. Cheung has delivered 100+ professional training and advice on sustainability to the companies from various sectors, including real estate, infrastructure, construction, conglomerates, ports operations, logistics, and others. Mr. Cheung is a member of the Hong Kong Institute of Certified Accountants (HKICPA) and serves as the Chairman on the Sustainability Committee of the HKICPA. He is also the Deputy President of CPA Australia and serves as the Chairman of the ESG Committee of CPA Australia.

About the registration:

- Online registration is recommended, please click [here](#) or visit www.hkicpa.org.hk
- To register offline (by post or email), please complete the enclosed enrolment form and return it with full payment to the Institute.
- Enrolments will be accepted on a first-come-first-served basis with priority given to the Institute's members.

Payment & Enrolment Status Enquiry:

Phone: 2287 7381

e-mail: enrolment@hkicpa.org.hk

Course Information Enquiry:

Phone: 2287 7057

e-mail: tls@hkicpa.org.hk



CPD EVENT ENROLMENT FORM

(The enrolment form must reach the Institute no later than 2 working days before the start of the event.)

Please send the complete form by e-mail or by post together with the required payment		
Email: enrolment@hkicpa.org.hk		
By post: HKICPA, 37/F, Wu Chung House, 213 Queen's Road East, Wanchai. Attn: F&O Dept.		

Payment & Enrolment Status Enquiry: 2287 7381 enrolment@hkicpa.org.hk	Course Information Enquiry: 2287 7057 tls@hkicpa.org.hk	FOR OFFICE USE
--	--	----------------

Section 1 – Personal Particulars <input checked="" type="checkbox"/> where appropriate. All fields are mandatory unless specified otherwise.		
Membership No.: _____, or please specify: <input type="checkbox"/> Non-member <input type="checkbox"/> GAA Passport Holder		
Name of participant: _____ <i>Family name</i> <i>Given name</i>		Organization: <i>(optional)</i> _____
Contact information provided below is used solely for communication of the particular event(s), without update to your member profile.		
Mobile: _____		E-mail: _____

Section 2 – Event Registration All fields are mandatory.			
No.	Event code	Event name	Fees
1.			HK\$
2.			HK\$
Total:			HK\$

Section 3 – Payment Please fill in 3A. All fields are mandatory.			
3A	<input type="checkbox"/> Cheque (No. _____) payable to HKICPA or Hong Kong Institute of Certified Public Accountants		
	<input type="checkbox"/> BOC HKICPA VISA <input type="checkbox"/> BOC HKICPA UnionPay card <input type="checkbox"/> Other VISA / MasterCard		
	Card Number: _____ - _____ - _____ - _____ Card Expiry Date: (MM/YY) ____ / ____		
	Cardholder's Name:	Cardholder's Signature:	Date of completing the form:

- Note:
- 3.1 Applications will only be accepted when payment is made by cheque or credit card. Cash is strictly not accepted.
 - 3.2 For cheque payment, please issue separate cheque for each event. For credit card payment, the card should be valid with expiry date at least 1 month from the date of event.
 - 3.3 In order not to delay the process, please ensure payment is made together with your application.
 - 3.4 Payment receipt will be sent to your email address provided above once the payment is confirmed.
 - 3.5 In normal circumstances, the course fee is non-refundable or non-transferrable upon receipt of payment by HKICPA. Should the course be cancelled or postponed due to unforeseeable circumstances, refund will be made according to your payment method. Unsuccessful enrolment will be notified with full refund. For credit card payment, refund will be made directly to your credit card account. For cheque payment, refund will be mailed to your correspondence address.
 - 3.6 Members of HKICPA may access to "MyCPA" to check your enrolment status.

Section 4 – Points to Note

- 4.1 Applications are processed on a first-come, first-served basis.
- 4.2 Confirmation of enrolment and login information to access the event (if applicable) will be sent to you via email. Your login ID and password are for your exclusive use ONLY and you should not share them with anyone.
- 4.3 In the event of typhoon signal no. 8 or above or a Black Rainstorm warning is hoisted, all scheduled events will be cancelled/postponed. Further details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.
- 4.4 Your personal data collected from the enrolment process and administration of courses/events/activities will be used for the purpose of the administration of the course on which you are enrolled. The provision of personal data by means of this form is voluntary. However, insufficient information may result in an inability to process your application. Such data collected may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. Members and registered students may opt out of receiving such materials at any time by logging in via the following link <https://mas.hkicpa.org.hk/mycpa/communication/preference>. Non-members may opt out of receiving such materials at any time by sending an email to the Institute at privacyofficer@hkicpa.org.hk or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please go to <https://www.hkicpa.org.hk/en/Tools/Privacy-policy>.
- 4.5 No unauthorized audio or video recording is allowed at CPD events.
- 4.6 The Institute reserves the right to amend the above terms and conditions without prior notice, and to change the venue, date, speaker or to cancel the event due to unforeseen circumstances. In case of any disputes, the Institute reserves the right to make the final decision.

For payment by cheque, please fill-in your postal address for refund.	
Name:	Name:
Address:	Address: