



## Annual Auditing Update 2025 Embracing Changes for a Sustainable Future



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| <b>Date</b>         | <b>Saturday, 18 October 2025</b>  |
| <b>Time</b>         | <b>9:00 a.m. – 12:45 p.m.</b>   |
| <b>Format</b>       | <b>Live webinar</b>   |
| <b>Language</b>     | English   |
| <b>CPD hours</b>    | 3.5 (subject to actual attendance)  |
| <b>Fee</b>          | HK\$450 for HKICPA member,<br>student or IA<br>HK\$990 for non-member<br><br><i>(An email will be sent to you when<br/>your registration is accepted, which<br/>will include login details for the<br/>conference. You can access the<br/>virtual conference by tablet, smart<br/>phone or PC.)</i> |
| <b>Chair</b>        | <b>Mr. Paul Hebditch</b><br>Chair of Auditing and Assurance<br>Standards Committee  |
| <b>Participants</b> | Members working in the field<br>of auditing or with an interest in<br>auditing  |
| <b>Competency*</b>  | Auditing and Assurance  |
| <b>Rating*</b>      | Advanced Level  |

### Conference highlights

#### Objectives and speakers

##### ❖ Update on IAASB Projects

- Technology Position
- Audit Evidence and Risk Response
- Experts Narrow-Scope Amendments (including updates on a new ethics standard: Revisions to the Code Addressing Using the Work of an External Expert)

**Mr. Ivan Au**

##### ❖ ISA/HKSA 240 (Revised), *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements*

- Overview of the standard

**Ms. Caroline Chiu**

##### ❖ HKSA 570 (Revised), *Going Concern*

- Key changes and requirements

**Mr. Deric Chiu**

##### ❖ HKSA for LCE

- Key requirements and local refinement

**Mr. Alex Chu**

##### ❖ Sustainability Assurance & Ethics

- Feature highlights

**Ms. Eddie Ng**

\* Please refer to the [competencies and ratings for CPD events](#).

## 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 is a Convenor of the Financial Reporting Review Panel of the AFRC.

## About the speakers



**Mr. Ivan Au**  
**Partner, PwC**

As a Partner at PwC and a fellow member of the HKICPA, Mr. Au has over 25 years of experience in the profession and has led numerous audit and assurance projects, including those relating to initial public offerings (IPO), mergers and acquisitions (M&A), and outbound investments. He specializes in leading global assurance projects and his clientele includes listed companies, state-owned enterprises, multinational companies as well as entrepreneurial private businesses.

Apart from client services, Mr. Au also leads the Firm's assurance methodology implementation in China and the Asia Pacific region, as well as playing a leading role in the Firm's learning & development. He had served as a member of the HKICPA's Qualification and Examination Board until 2017, and is presently a member of the HKICPA's Auditing and Assurance Standards Committee.



**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 matter.

Ms. Chiu is currently a member of the EY Global ISSB Policy Committee, a member of the HKICPA's AASC and Sustainability Disclosure Standards Committee (SDSC), and a member of the 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.

## About the speakers (continue)



**Mr. Deric Chiu**  
**Partner, Deloitte**

Mr. Chiu has over 30 years of experience with Deloitte, including extensive tenures in both Hong Kong and Beijing. His work covers public offerings and audits of China-based companies listed on Hong Kong and US stock markets, with recent specialization in system of quality management monitoring.

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 (AASC).



**Mr. Alex Chu**  
**Principal, BDO Limited**

Mr. Chu brings over 25 years of experience to the auditing profession, including fifteen years in audit regulatory roles. He possesses deep expertise in inspection and quality assurance, with extensive knowledge of quality management systems and audit methodologies across a range of firms, from small practices to multinational organizations. As a member of the quality assurance department at BDO Limited, Mr. Chu is responsible for conducting engagement inspections for audits of both listed issuers and non-listed clients, as well as performing monitoring activities related to the firm's quality management system.

Mr. Chu is currently a member of the AASC's HKSA for LCE Advisory Panel.



**Ms. Eddie Ng**  
**Partner, ESG Reporting and Assurance, KPMG China**

Ms. Ng is the firm's technical leader of reporting and assurance of non-financial information and has hands-on experience in supporting professionals and clients in interpreting and applying ESG reporting and assurance requirements. Ms. Ng possesses expertise and local implementation experience across a range of sustainability advisory services to support companies in preparing their ESG reports in compliance with the HKEX ESG Reporting Guide and TCFD recommendations. She has led and participated in various ESG advisory and assurance engagements, e.g. stakeholder engagement, material assessment, ESG strategy formulation and ESG rating enhancement.

Ms. Ng is the Chair of the SDSC of the HKICPA and serves on the HKICPA's Sustainability Assurance and Sustainability Ethics Advisory Panels. She is a reviewer of the HKICPA's ESG and Corporate Governance Awards since 2018. She is also a team member of the IAASB-National Standard Setter collaboration project on sustainability assurance guidance and educational material. She is a member of the AASC's ESG assurance task force and developed guidance on ESG report assurance for the audit profession.

Ms. Ng has a master degree in environmental management and studied climate-related financial disclosures in her dissertation.



## ENROLMENT FORM FOR WEBINARS AND E-LEARNING COURSES

Please send the complete form **by e-mail** or **by post** together with the required payment

Email: [enrolment@hkicpa.org.hk](mailto:enrolment@hkicpa.org.hk)

By post: **HKICPA, 37/F, Wu Chung House, 213 Queen's Road East, Wanchai. Attn: F&O Dept.**

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| Payment & Enrolment Status Enquiry:<br>2287 7381<br><a href="mailto:enrolment@hkicpa.org.hk">enrolment@hkicpa.org.hk</a> | Course Information Enquiry:<br>2287 7435<br><a href="mailto:online@hkicpa.org.hk">online@hkicpa.org.hk</a> | <b>FOR OFFICE USE</b> |
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**Section 1 – Personal Particulars**  where appropriate. All fields are mandatory unless specified otherwise.

Membership No.: \_\_\_\_\_, or please specify:  Non-member  GAA Passport Holder

Name of participants: \_\_\_\_\_ Organization: \_\_\_\_\_  
Family name Given name (optional)

Contact information provided below is used solely for communication of the particular event(s), without update to your member profile.

Mobile: \_\_\_\_\_ E-mail: \_\_\_\_\_

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| No.    | Course code | Course Title | Fees |
|--------|-------------|--------------|------|
| 1.     |             |              | HK\$ |
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| 3.     |             |              | HK\$ |
| Total: |             |              | HK\$ |

**Section 3 – Payment**  where appropriate. All fields are mandatory.

Cheque (No. \_\_\_\_\_) payable to **HKICPA** or **Hong Kong Institute of Certified Public Accountants**

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- Note:
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  - 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.

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- 4.2 Unless specified otherwise, the validity of the course is 180 days from the date of successful enrollment, with no limitations on viewing access.
- 4.3 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](mailto: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>.
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