



Workshop: Audit of Licensed Corporations and Associated Entities of Intermediaries

COURSE HIGHLIGHTS:

This workshop will provide an introduction to audit of licensed corporations which are regulated by the Securities and Futures Commission. Topics include:

- Overview of the Securities and Futures Ordinance requirements
- Highlights and reminders on HKICPA Practice Note 820 (Revised) "*The Audit of Licensed Corporations and Associated Entities of Intermediaries*"
- Audit considerations and sharing of practical experience
- Common accounting treatments of licensed corporations
- Recent inspection findings of the Accounting and Financial Reporting Council ("AFRC") for auditor's reporting on licensed corporations

After joining this workshop, participants will gain knowledge about

- Auditor's responsibilities under the Securities and Futures Ordinance
- Audit considerations for licensed corporations
- Common accounting treatments of licensed corporations
- AFRC's key inspection findings and good practice for auditor's reporting on licensed corporations

This workshop encourages interactive-learning. A Q&A session will be included during the seminar providing opportunities for participants to explore the topics in more detail and ask questions.

Date and Programme code	Venue	Language	CPD hour
24 October 2025 6:30 pm – 8:30 pm (WSHP25102401)	HKICPA training centre 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong	Cantonese with English slides and terminology	2 CPD hours

Fee	HKICPA member or student / International Affiliate (IA): Non-member:	HK\$675 HK\$1,015
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Competency Industry Knowledge

Rating Foundation Level*

Participants Auditors, professional accountants of licensed corporations

*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:

Mr. Brian Cheuk
Partner, Audit & Assurance, Deloitte

Brian has over 16 years of extensive experience in public accounting. His expertise spans audit and assurance, regulatory compliance, and business advisory services for both global and Chinese-based enterprises in the securities brokerage, investment banking, banking, and asset management sectors. Additionally, he serves on the Greater Bay Area Committee, the Branding and Communication Committee, and the Investment Funds Regulatory Advisory Panel of the Hong Kong Institute of Certified Public Accountants.

Mr. Lawrence Luk
Partner, Audit & Assurance, Deloitte

Lawrence is a partner of audit and assurance at Deloitte, and he has 19 years of experience in financial services industry. He specialises in auditing investment banks, brokerage houses and asset management companies, and possess in-depth and hands-on experience in internal control and regulatory compliance of different types of SFC regulated entities. Lawrence is a fellow of the Hong Kong Institute of Certified Public Accountants and holds degrees of Juris Doctor and Master of Laws from the Chinese University of Hong Kong.

ABOUT THE REGISTRATION:

- Enrolment Deadline: Online/offline registration by **17 October 2025**
- 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.
- Enrolments will be accepted on a first-come-first-served basis with priority given to the Institute's members.

Payment & Enrolment Status Enquiry:

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Course Information Enquiry:

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