
HKICPA Auditing Webinar: HKSA 315 (Revised 2019): IT Systems and Controls

ABOUT THE WEBINAR

HKSA 315 (Revised 2019) *Identifying and Assessing the Risks of Material Misstatement* requires auditors to obtain an understanding of the entity's IT environment—including IT applications, infrastructure and related processes—for all audits, even where no reliance on IT controls is planned. This understanding forms the basis for identifying IT-related risks of material misstatement and determining which general IT controls (GITCs) the entity has implemented to address those risks.

This webinar aims to explain the IT-related requirements in HKSA 315 (Revised 2019) and equip auditors with practical, actionable guidance to meet these expectations effectively. Key discussions include:

- **Understanding the entity's IT environment**, including identifying and evaluating relevant IT applications and GITC and integrating these considerations into the risk assessment process and audit responses.
- **Illustrative, industry-specific examples** demonstrating how these requirements are applied in practice.
- **Key observations from recent AFRC inspections** relating to IT risk assessment and guidance on how auditors can navigate and address these findings.

This webinar encourages interactive learning. A Q&A session will be included that allows participants to ask questions and explore the topics in more detail.

DETAILS

Programme Code	EWEB26042202
Date & Time	22 April 2026 (Wednesday), 12:30 p.m. – 2:00 p.m.
Format	Live Webinar
Fee	HK\$270 (HKICPA member or student / International Affiliate (IA)) HK\$490 (Non-member)
Language	Cantonese with English handout and terminology
CPD hours	1.5 hours (subject to the actual attendance records)
Competency	Auditing and Assurance
Rating	Intermediate Level*
Participants	Auditors and interested parties



* 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. Kristine Chung

Partner, Digital Assurance, PwC Hong Kong

Kristine leads the Digital Assurance team in PwC South, overseeing both Hong Kong and South China operations. She has extensive experience in providing a wide range of assurance and advisory services ranging from data governance and analytics, project risk assessment, third party assurance, privacy impact and risk assessments (focusing on the Hong Kong Personal Data (Privacy) Ordinance, major Asia Pacific privacy regulations and the General Data Protection Regulation), internal controls through to IT systems audit to multinational and local clients. Kristine provides digital audits to over 30 key audit clients in PwC Hong Kong, these clients include multinational conglomerates with key businesses in retail and consumer, telecommunications, utilities, healthcare and property management, etc. She is also a member of PwC's Digital Transformation team and has been heavily involved in technology development and providing input into system design and implementation of various data analytics tools and processes, providing greater assurance and deeper insight in the PwC audit.

Mr. William Lam

Senior Manager, Digital Assurance, PwC Hong Kong

William is a Senior Manager in PwC's Digital Assurance practice with over 12 years of experience in system audit, pre- and post-implementation reviews, technology risk assessments, and regulatory compliance. He has led numerous first-year audits across the financial services sector and serves as the lead project manager for multi-location integrated audits and financial-statement-only engagements. His experience includes partnering with a local regulator to assess industry compliance with cybersecurity requirements, delivering training to regulatory inspection teams, and contributing to the development of cybersecurity circulars and guidance notes. William has also led multiple controls remediation and harmonization initiatives for US-listed clients and has been seconded to various financial institutions as a project manager overseeing management control testing.

ABOUT THE REGISTRATION:

- Online registration is recommended, please click [here](#) or visit www.hkicpa.org.hk
- To register offline (by post or by email), please complete the enclosed enrolment form and return it with full payment to the Institute.
- An email will be sent to you when your registration and payment are confirmed. Upon successful enrolment, the webinar URL and login password will be provided closer to the event date. You can access the webinar by tablet, smart phone or PC.
- Enrolments will be accepted on a first-come-first-served basis with priority given to the Institute's members.



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e-mail: enrolment@hkicpa.org.hk

Course Information Enquiry:

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e-mail: tls@hkicpa.org.hk



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

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Email: enrolment@hkcipa.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@hkcipa.org.hk	Course Information Enquiry: 2287 7009 tls@hkcipa.org.hk	FOR OFFICE USE
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Name of participant: _____ <i>Family name</i> <i>Given name</i>		Organization: <i>(optional)</i> _____
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1.			HK\$
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Total:			HK\$

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 - 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.hkcipa.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@hkcipa.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.hkcipa.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.

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