



HKICPA Auditing Webinar: HKSA 240 (Revised), *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements*

ABOUT THE WEBINAR:

HKSA 240 (Revised) introduces a more robust framework that clarifies the auditor's responsibilities, emphasizes a fraud lens in risk assessment and the appropriate responses to identified risks, and enhances transparency in auditor reporting. It is effective for audits of financial statements for periods beginning on or after 15 December 2026.

This webinar will cover:

- Key requirements and revisions to the standard
- Implications for audits
- Common pitfalls and areas for improvement
- Q&A session

ABOUT THE SPEAKER:

Mr. Jason Wong

Assurance Partner and Hong Kong Deputy Professional Practice Director
Ernst & Young

Jason is an Assurance Partner and Hong Kong Deputy Professional Practice Director at EY, with over 25 years of professional experience in the audit practice, serving clients in Hong Kong, China and the United States. He serves both private and listed companies across a broad spectrum of sectors, with specialisation in the TMT sector.

Jason has extensive experience supporting multinational corporations and Hong Kong listed entities on audits, financial reporting matters and regulatory compliance. He also assists clients with IPOs and cross-border capital market transactions, leveraging his technical knowledge and experience with global reporting and listing requirements.

DETAILS:

Programme Code	EWEB26072301
Date & Time	23 July 2026 (Thursday), 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 (Note 1)
Auditor Functional Pillar by Role	Leadership; Review and Monitoring; Executing Procedures (Note 2)
Participants	Auditors and interested parties

Note 1 Please click [here](#) for online registrations and refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating.

Note 2 Please click [here](#) for description of auditor functional pillar by role.

ABOUT THE REGISTRATION:

- Online registration is recommended, please click [here](#) or visit www.hkicpa.org.hk
- To register offline (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.

Payment & Enrolment Status Enquiry:

Phone: 2287 7381

e-mail: enrolment@hkicpa.org.hk

Course Information Enquiry:

Phone: 2287 7009

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

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No.	Event code	Event name	Fees
1.			HK\$
2.			HK\$
3.			HK\$
Total:			HK\$

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	<input type="checkbox"/> BOC HKICPA VISA <input type="checkbox"/> BOC HKICPA UnionPay card <input type="checkbox"/> Other VISA / MasterCard		
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Note:

- 3.1 Applications will only be accepted when payment is made by cheque or credit card. Cash is strictly not accepted.
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- 3.3 In order not to delay the process, please ensure payment is made together with your application.
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- 3.6 Members of HKICPA may access to "MyCPA" to check your enrolment status.

- Section 4 – Points to Note**
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 - 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.
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 - 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.
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