

HKICPA Ethics E-learning: Navigating Independence Requirements for Group Audits

ABOUT THE E-LEARNING:

Co-organized by HKICPA and ISCA

In 2022, the HKICPA *Code of Ethics for Professional Accountants* introduced a new Section 405 to Part 4A, Chapter A, setting out independence requirements for group audits.

Section 405 aligns the Code's terminology and concepts with HKSA 600 (Revised) *Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors)* and clarifies that component auditors—whether within or outside the group auditor's network—are regarded as part of the group audit team for independence purposes.

In this e-learning, the Former Deputy Chair of the International Ethics Standards Board for Accountants (IESBA) will explain the requirements in Section 405, including the specific independence requirements for group auditors, network firms, non-network firms and individuals involved in a group audit engagement, illustrated through practical examples.

The session will also cover group-level ethics considerations for sustainability assurance engagements under the *Ethics Standards for Sustainability Assurance and Other Revisions to the Code Relating to Sustainability Assurance and Reporting*, providing participants with practical and actionable insights to support their professional work.

DETAILS:

Programme Code	ESEMETLS260330L02
Date	30 March 2026
Format	E-learning
Fee	Free of charge (for HKICPA Members, Students, and International Affiliates)
Language	English
CPD hours	1.5 hours (No CPD hours will be granted if a participant has previously enrolled in the live session of EWEB26033001 held on 30 March 2026.)
	To support wider outreach for this complimentary event, participants who previously enrolled in the live session of EWEB26033001 held on 30 March 2026 are generally not eligible to enrol, unless a specific request has been made.
Competency	Ethics, Integrity and Professionalism
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 SPEAKER:

Ms. Caroline Lee

Former Deputy Chair, IESBA

Ms Caroline Lee is currently an Independent Non-Executive Director at RH Petrogas Limited.

Ms Lee has over 35 years of experience in the public accountancy profession. She was a Partner with KPMG LLP in Singapore, where she specialised in professional standards, ethics, audit quality and risk management. From 2015 to 2022, she served as Regional Head of Quality & Risk Management for KPMG Asia Pacific and was a member of KPMG's Global Quality & Risk Management Steering Group. In this capacity, she worked closely with member firms across the Asia Pacific region, providing oversight on governance, compliance, risk and quality management systems.

Beyond her professional career, Ms. Lee has been actively involved in global and national standard setting. She was a member of the IESBA from 2017 to 2022, including as Deputy Chair, contributing to international ethics and independence standards for the accountancy profession. In Singapore, she chaired the Ethics Sub-Committee of the Public Accountants Oversight Committee from 2021 to 2023 and continues to contribute through the ISCA Ethics Committee.

Ms Lee holds a Bachelor of Accountancy degree from the National University of Singapore. She is a Fellow Chartered Accountant of Singapore who is a Member-in-Retirement of the Institute of Singapore Chartered Accountants

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 to the Institute.
- Confirmation of registration will be sent by email. If you have not received confirmation of your application, please contact us.

Payment & Enrolment Status Enquiry:

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