



HKICPA Auditing Webinar: HKSA 570 (Revised 2024), *Going Concern*

ABOUT THE WEBINAR:

HKSA 570 (Revised 2024), *Going Concern*, is effective for audits of financial statements for periods beginning on or after 15 December 2026. The revised standard enhances auditor's responsibilities in relation to going concern assessments. Key revisions include:

- Revised definition of material uncertainty related to going concern
- Strengthened auditor risk assessment procedures and evaluation of management's going concern assessment
- Extension of the assessment period to align with financial statement approval dates
- Enhanced auditor reporting requirements, including a new going concern section in the auditor's report
- Greater emphasis on transparency, communication, and professional skepticism throughout the audit

During this webinar, our expert speaker will provide a focused overview of the standard, highlighting key changes from existing requirements and their practical implications for audit engagements.

The session will also cover insights from inspections by the Accounting and Financial Reporting Council (AFRC) on going concern, supporting auditors in applying the requirements in practice and navigating this area to enhance audit quality.

ABOUT THE SPEAKER:

Ms. Jo Lam

Director, Deloitte China

Jo is a Director in the National Technical Department of Deloitte China with over 15 years of experience in the audit profession. She specializes in audit methodology implementation and provides technical guidance to engagement teams, supporting high-quality and consistent audit delivery across a diverse range of clients.



DETAILS:

Programme Code	EWEB26110402
Date & Time	4 November, Wednesday, 12:30 PM to 2:00 PM
Format	Live Webinar
Fee	HK\$280 (HKICPA member or student / International Affiliate (IA)) HK\$500 (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 (<i>Note 1</i>)
Auditor Functional Pillar by Role	Leadership; Review and Monitoring; Executing Procedures (<i>Note 2</i>)
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 7386

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.)

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

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

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enrolment@hkipca.org.hk

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