

HKICPA Auditing E-learning: 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 e-learning 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 e-learning 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	ESEMETLS260422L02
Format	E-learning
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

DETAILS (Continued)

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 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 email), please complete the enclosed enrolment form and return it with full payment 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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