

Workshop: Audit of Licensed Corporations and Associated Entities of Intermediaries

COURSE HIGHLIGHTS:

This workshop will provide an introduction to audit of licensed corporations which are regulated by the Securities and Futures Commission. Topics include:

- Overview of the Securities and Futures Ordinance requirements
- Highlights and reminders on HKICPA Practice Note 820 (Revised) “*The Audit of Licensed Corporations and Associated Entities of Intermediaries*”
- Audit considerations, including the relevant IT work and sharing of practical experience
- Common accounting treatments of licensed corporations, including accounting for IPO sponsorship and virtual assets
- Latest inspection findings of the Accounting and Financial Reporting Council (“AFRC”) for auditor’s reporting on licensed corporations

After joining this workshop, participants will gain knowledge about

- Auditor’s responsibilities under the Securities and Futures Ordinance
- Audit considerations for licensed corporations
- Common accounting treatments of licensed corporations
- AFRC’s key inspection findings and good practice for auditor’s reporting on licensed corporations

This workshop encourages interactive-learning. A Q&A session will be included during the seminar providing opportunities for participants to explore the topics in more detail and ask questions.

Date and Programme code	Venue	Language	CPD hour
17 November 2026 6:30 pm – 9:00 pm (WSHP26111701)	Hong Kong Institute of CPAs 27/F., Wu Chung House, 213 Queen’s Road East, Wanchai, Hong Kong	Cantonese with English slides and terminology	2.5 CPD hours

Fee

HKICPA member or
 student / International
 Affiliate (IA): HK\$675
 Non-member: HK\$1,015

Competency

Industry Knowledge

Rating

Foundation Level*

Participants

Auditors, professional accountants of licensed corporations

*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:

Mr. William Siu

Partner, Financial Services, Ernst & Young

William has 13 years of experience in providing assurance and advisory services to financial services clients in Hong Kong. These include commercial and investment banks, securities firms and asset management companies. He also possesses extensive knowledge of internal control and regulatory compliance for SFC regulated entities. He is a member of the HKICPA and the Institute of Chartered Accountants in England and Wales.

Mr. Pan Lam

Senior Manager, Financial Services, Ernst & Young

Pan has more than 10 years of experience in providing assurance and regulatory compliance services to financial services clients in Hong Kong and internationally. His experience covers securities brokerage firms, investment banks, and commercial banks. He also possesses knowledge in internal controls, regulatory compliance and financial reporting. He is a member of the HKICPA.

ABOUT THE REGISTRATION:

- Enrolment Deadline: Online/offline registration by **10 November 2026**
- Online registration is recommended, please click [here](#) or visit www.hkicpa.org.hk
- To register offline (by email only), please complete the enclosed enrolment form and return it with full payment to the Institute.
- 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 7057

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@hkipca.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@hkipca.org.hk

Course Information Enquiry:

2287 7009

tls@hkipca.org.hk

FOR OFFICE USE

Section 1 – Personal Particulars ☒ where appropriate. All fields are mandatory unless specified otherwise.

Membership No.: _____, or please specify: ☐ Non-member ☐ GAA Passport Holder

Name of participant:

Family name

Given name

Organization:

(optional)

Contact information provided below is used solely for communication of the particular event(s), without update to your member profile.

Mobile: _____

E-mail: _____

Section 2 – Event Registration All fields are mandatory.

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

Section 3 – Payment Please fill in either 3A and ☒ where appropriate. All fields are mandatory.

3A	☐ Cheque (No. _____) payable to HKICPA or Hong Kong Institute of Certified Public Accountants		
	☐ BOC HKICPA VISA ☐ BOC HKICPA UnionPay card ☐ Other VISA / MasterCard		
	Card Number: _____ - _____ - _____ - _____ Card Expiry Date: (MM/YY) ____ / ____		
	Cardholder's Name:	Cardholder's Signature:	Date of completing the form:
		Date:	

- Note:
- 3.1 Applications will only be accepted when payment is made by cheque or credit card. Cash is strictly not accepted.
 - 3.2 For cheque payment, please issue separate cheque for each event. For credit card payment, the card should be valid with expiry date at least 1 month from the date of event.
 - 3.3 In order not to delay the process, please ensure payment is made together with your application.
 - 3.4 Payment receipt will be sent to your email address provided above once the payment is confirmed.
 - 3.5 In normal circumstances, the course fee is non-refundable or non-transferrable upon receipt of payment by HKICPA. Should the course be cancelled or postponed due to unforeseeable circumstances, refund will be made according to your payment method. Unsuccessful enrolment will be notified with full refund. For credit card payment, refund will be made directly to your credit card account. For cheque payment, refund will be mailed to your correspondence address.
 - 3.6 Members of HKICPA may access to "MyCPA" to check your enrolment status.

Section 4 – Points to Note

- 4.1 Applications are processed on a first-come, first-served basis.
- 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.
- 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.hkipca.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@hkipca.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.hkipca.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.

For payment by cheque, please fill-in your postal address for refund.

Name:	Name:
Address:	Address: