

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

ABOUT THE E-LEARNING:

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 e-learning will cover:

- Key requirements and revisions to the standard
- Implications for audits
- Common pitfalls and areas for improvement

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	ESEMETLS260723L01
Date	23 July 2026
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
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.
- 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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