

E-learning:

Revised Non-Assurance Services and Fee-Related Provisions of the Code of Ethics for Professional Accountants

In June 2021, the Institute released revisions to the non-assurance services (NAS) and fee-related provisions of the *Code of Ethics for Professional Accountants*, following the revisions released by the International Ethics Standards Board for Accountants (IESBA). The revised NAS and fee-related provisions significantly strengthen the guardrails around auditor independence in two important areas that have the potential to create incentives influencing auditor behavior—non-assurance services provided to audit clients and fees. For audits and reviews of financial statements or assurance engagements with respect to underlying subject matters covering periods of time, the revisions will be effective for periods beginning on or after 15 December 2022; otherwise, they will be effective as of 15 December 2022. Early adoption will be permitted.

This e-learning will provide an overview of the NAS and fee-related provisions of the Code. It will deep dive into specific provisions such as the following:

- New self-review threat prohibition for public interest entities (PIE) audit clients
- New requirements for firm communication with those charged with governance for PIE audit clients
- Self-interest threats created by fees paid by an audit client
- Strengthened provisions regarding relative size of fees to the firm from a particular audit client
- Enhanced transparency of fee-related information of PIE audit clients to those charged with governance and to the public

Date (Event code)	Language	Format and CPD hour	Fee
9 March 2022 (ESEMETLS22030901) Enrolment starts from 28 March 2022	Cantonese with English slides and terminologies	<ul style="list-style-type: none"> • E-learning • 1.5 CPD hour 	<ul style="list-style-type: none"> • \$150 (HKICPA member or student / International Affiliate (IA)) • \$330 (non-member)

Competency Ethics, Integrity and Professionalism; Auditing and assurance

Rating Intermediate Level*

Participants Audit professionals, directors, users of audited financial statements and other stakeholders

* 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

Fiona Yip
Associate Director, Ernst & Young

Ms. Yip is an Associate Director of Ernst & Young's Greater China Independence Team in Hong Kong and has over four years of experience with the Independence, Risk Management practice, focusing on independence matters related to non-assurance services. Ms. Yip has extensive experience in the independence process to ensure independence compliance of non-assurance services to PIE and non-PIE audit clients. Ms. Yip has experience in the implementation of new independence professional standards. She also has experience in developing independence training material related to non-assurance service. Prior to joining the Ernst & Young's Independence Team, Ms. Yip has experience in assurance and internal control consulting at professional firms.

ABOUT THE REGISTRATION:

- Online registration is recommended, please click [here](#) or visit www.hkicpa.org.hk
- To register offline (by post or by fax), 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:

Phone: 2287 7381

e-mail: enrolment@hkicpa.org.hk / Fax: 2893 9853

Course Information Enquiry:

Phone: 2287 7074 / e-mail: tls@hkicpa.org.hk

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
CONTINUING PROFESSIONAL DEVELOPMENT

e-Seminar Subscription Form

Finance & Operations Department
Hong Kong Institute of CPAs,
37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

**Log on "MyCPA" at
<http://www.hkicpa.org.hk>
to check your e-Learning
registration status**

Payment & Enrolment Status Enquiry: 2287 7381
e-mail: enrolment@hkicpa.org.hk
Fax: 2893 9853

Course Information Enquiry: 2287 7074
e-mail: tis@hkicpa.org.hk

Full name: (Mr./Ms.) _____ Membership no.: _____

Membership type: Member IA Registered Student GAA Passport Holder Non-Member

Company: _____

Tel.: _____ Fax: _____

E-mail * (must complete): _____

Mailing address: _____

Contact information is used solely for communication of this particular event, without update to your member profile.

* A confirmation email will be sent to you within 2 weeks when your application and payment are confirmed, in which you will be given a login ID and password. You are entitled to unlimited access to the subscribed programme for six months, unless specified otherwise. In order not to delay the process, please ensure payment is made together with your application.

No.	Course Code (e.g. ESEMEC13501)	Course Title (e.g. Annual Accounting Update 2020: The "New Normal" Financial Reporting)	Fee (HK\$)
1.			
2.			
3.			
Total (HK\$)			

Payment Method (Please tick the appropriate box)

Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"

BOC HKICPA VISA BOC HKICPA UnionPay card Other VISA / MasterCard

Card Number:																					Card Expiry Date (MM/YY):						
Cardholder's Name (block letters):														Cardholder's Signature:										Date:			

Payment receipt will be sent to your email address provided above once the payment is confirmed.

- NOTES:**
- Application by fax will ONLY be accepted when payment is made by credit card. Cash is strictly not accepted. Please ensure all the particulars relating to payment are completed, otherwise the application cannot be processed. Please fax the completed form to 2893 9853.
 - 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. 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.
 - Confirmation of enrolment will be sent to you via email within 2 weeks, in which you will be given your login ID and password. You can check your enrolment status at "MyCPA" at www.hkicpa.org.hk. Unsuccessful enrolment will be notified with full refund. In order not to delay the process, please ensure payment is made together with your application. If you do not receive any confirmation email from the Institute, please contact us at 2287 7074.
 - Your login ID and password are for your exclusive use ONLY and you should not share them with anyone.
 - Unless specified otherwise, each subscription comes with an unlimited access to the subscribed programme for six months upon confirmation. The expiry date will be specified in the confirmation email.
 - Your personal data collected from the enrolment process and administration of courses will be used for the purpose of the administration of the course on which you are enrolled. 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 and, if applicable, for validation of CPD hours. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of CPD activities, 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://www.hkicpa.org.hk/en/members-area/comm-preference/>. Non-members may opt out of receiving such materials at any time by sending an email to the Institute at privacyofficer@hkicpa.org.hk or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please go to <http://www.hkicpa.org.hk/en/service-tools/privacy-policy/>.
 - No unauthorized audio or video recording and/or downloading is allowed for the online courses.

For non-member and firm payment by cheque, please fill-in your postal address for refund.
(Remarks: For payment by credit card, refund will be made directly to your credit card.)

Name:	Name:
Address:	Address: