

E-learning: IAASB's Exposure Draft for ISSA 5000, General Requirements for Sustainability Assurance Engagements

(Programme code: ESEMETLS230927L01)

The Institute's Auditing and Assurance Standards Committee (AASC) is seeking public comments by 1 November 2023 on the *IAASB Exposure Draft Proposed ISSA 5000, General Requirements for Sustainability Assurance Engagements and Proposed Conforming and Consequential Amendments to Other IAASB Standards*. The proposed ISSA 5000 is profession agnostic, and is a principles-based, overarching standard suitable for assurance engagements on sustainability information reported across any sustainability topic. The IAASB drafted the standard to work with sustainability information prepared under any suitable reporting framework. This webinar will be presented by Mr. Patrick Chu (IAASB's Sustainability Assurance Reference Group Member) and Ms. Eddie Ng (AASC's Sustainability Assurance Advisory Panel Member) who possess extensive experience in sustainability or ESG assurance services. They will explain the background, introduce the proposed requirements and discuss any potential issues of ISSA 5000 that help facilitate stakeholders to provide comments and respond to the IAASB's Exposure Draft.

Date	Wednesday, 27 September 2023
Format	Webinar (Archived)
Language	Cantonese with English handouts and terminologies
Fee	<ul style="list-style-type: none">Free of charge (HKICPA members or students, IA) - Online enrolment is recommended\$415 (non-HKICPA member) - Offline enrolment only
Participants	Sustainability assurance practitioners (professional accountants and non-accountants) or professionals with an interest in sustainability assurance
Competency*	Auditing and Assurance
Rating*	Intermediate level
CPD hours	1.5
Registration	<ul style="list-style-type: none">Online registration is recommended (HKICPA members or students, IA).Please click here to enroll or visit www.hkicpa.org.hk.

* Please refer to the [competencies and ratings for CPD events](#).

About the Speakers:



Mr. Patrick Chu
National Head of ESG Reporting and Assurance, Audit
Partner, KPMG China
Member, Sustainability Assurance Reference Group,
IAASB

Mr. Chu is the National Head of ESG Reporting and Assurance at KPMG in China. He is also the National Head of Mining.

Mr. Chu specializes in advising entities on environmental, social and governance issues which impact business resilience. His expertise includes consulting on sustainability strategies, governance, implementation, due diligence, goals, metrics and reporting. Mr. Chu is an experienced professional in the sustainability and environmental field. He leads sustainability assignments across a range of sectors, namely energy & natural resources, real estates and transport. He completed the green bond issuance assignment in early 2016 which was the first one of its kind in Chinese Mainland.

Besides client-specific engagements, Mr. Chu has a special interest in contributing to the growth of the sustainability agenda, and regularly speaks at public seminars, as well as authors thought leadership publications relating to sustainability.

Mr. Chu has broad experience in providing audit and assurance services to domestic and multinational corporations in Chinese Mainland. He works with energy & natural resources, automotive and major multinational corporations (industrial markets) clients. He also has extensive experience in overseas IPO and other capital market transaction projects.



Ms. Eddie Ng
Partner, ESG Advisory, KPMG China
Member, Sustainability Assurance Advisory Panel, AASC

Ms. Ng is the firm's technical leader of reporting and assurance of non-financial information and has hands-on experience in supporting professionals and clients in interpreting and applying ESG reporting and assurance requirements.

Ms. Ng possesses expertise and local implementation experience across a range of sustainability advisory services to support companies in preparing their ESG reports in compliance with the HKEX ESG Reporting Guide and TCFD recommendations. She has led and participated in various ESG advisory and assurance engagements, e.g. stakeholder engagement, material assessment, ESG strategy formulation and ESG rating enhancement. She is the principal author of the KPMG publication "Climate Change Reporting: Imminent, Challenging & Mandatory – The Opening Moves", which discusses the key challenges that companies may face in adopting International Sustainability Standards Board (ISSB)'s proposed climate standard.

Ms. Ng is a reviewer of the HKICPA's ESG and Corporate Governance Awards since 2018. She was a member of the AASC's ESG assurance task force and developed guidance on ESG report assurance for the audit profession.

Ms. Ng has a master degree in environmental management. She studied climate-related financial disclosures in her dissertation and researched on the drivers and challenges in implementing the TCFD recommendations in Hong Kong.

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