

香港特別行政區政府
財經事務及庫務局
財經事務科
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FINANCIAL SERVICES AND
THE TREASURY BUREAU
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本函檔號 OUR REF.: ACCT/4/1 (2016)
來函檔號 YOUR REF.: C/EC

19 May 2017

Ms Christina Ng
Director
Hong Kong Institute of Certified Public Accountants
37/F, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

Dear Ms Ng,

Invitation to Comment on IESBA Exposure Drafts
Proposed Application Material Relating to:
(q) Professional Skepticism – Linkage with Fundamental Principles; and
(r) Professional Judgment – Emphasis on Understanding
Facts and Circumstances

I refer to your letter dated 17 May 2017.

We welcome HKICPA's efforts in launching local consultation on IESBA's Exposure Drafts. We understand that it is your established practice to consult all relevant stakeholders and regulators on such Exposure Drafts.

We trust that whatever decision is made by HKICPA, you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Ming Chan', written over a horizontal line.

(Ming Chan)

for Secretary for Financial Services and the Treasury