## 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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25 June 2015

Mr Chris Joy
Executive Director
Hong Kong Institute of Certified Public Accountants
37/F, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

Dear Mr Joy,

## Invitation to Comment on IESBA Exposure Draft Responding to Non-Compliance with Laws and Regulations

I refer to your letter dated 23 June 2015.

We welcome HKICPA's efforts in launching local consultation on the 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,

(Ming Chan)
for Secretary for Financial Services and the Treasury