



THE
LAW SOCIETY
OF HONG KONG
香港律師會

→ SSD.
/

3/F WING ON HOUSE · 71 DES VOEUX ROAD
CENTRAL · HONG KONG · DX-009100 Central 1
香港中環德輔道中71號
永安集團大廈3字樓

TELEPHONE (電話): (852) 2846 0500
FACSIMILE (傳真): (852) 2845 0387
E-MAIL (電子郵件): sg@hklawsoc.org.hk
WEBSITE (網頁): www.hklawsoc.org.hk

Our Ref :
Your Ref :
Direct Line :

COM
C/AASC

BY POST

President
會長

Melissa K. Pang
彭韻儀

Vice-Presidents
副會長

Amirali B. Nasir
黎雅明

Brian W. Gilchrist
喬柏仁

C. M. Chan
陳澤銘

Council Members
理事

Denis Brock
白樂德

Warren P. Ganesh
莊偉倫

Roden M.L. Tong
湯文龍

Jonathan Ross
羅彰南

Pierre T.H. Chan
陳達顯

Eric T.M. Cheung
張達明

Karen Lam
藍嘉妍

Careen H.Y. Wong
黃巧欣

Calvin K. Cheng
鄭偉邦

Mark Daly
帝理邁

Doreen Y.F. Kong
江玉歡

Christopher K.K. Yu
余國堅

Kenneth Lam
林洋鉉

Janet H.Y. Pang
彭皓昕

Michelle W.T. Tsoi
蔡顯德

Davyd Wong
黃耀初

Secretary General
秘書長

Heidi K.P. Chu
朱潔冰

Deputy Secretary General
副秘書長

Christine W.S. Chu
朱穎雪

28 October 2020

Mr. Chris Joy,
Executive Director, Standards and Regulation,
Hong Kong Institute of
Certified Public Accountants,
37th Floor, Wu Chung House,
213 Queen's Road East,
Wanchai, Hong Kong

Dear Chris,

Invitation to Comment on IAASB Discussion Paper, Fund and Going Concern in an Audit of Financial Statements: Exploring the Differences Between Public Perceptions About the Role of the Auditor and the Auditor's Responsibilities in a Financial Statement Audit

Thank you for writing to the President on the captioned matter on 24 September 2020.

As for the subject matter under consultation, I regret that it falls outside the terms of reference of the relevant committees of the Law Society.

If we could be of assistance in other matters, please let me know.

Yours sincerely,

Eileen Tam
Assistant Director, Practitioners Affairs

P10

4978069