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Standard Setting Department  
Hong Kong Institute of Certified Public Accountants  
37<sup>th</sup> Floor, Wu Chung House  
213 Queen's Road East  
Wanchai  
Hong Kong

18 JUL 2022

Dear Sir,

**Invitation to Comment**

I refer to your e-mail dated 11.7.2022.

From the insolvency perspective, we have no comments on the IAASB Exposure Draft, *Proposed Narrow Scope Amendments to ISA 700 (Revised), Forming an Opinion and Reporting on Financial Statements; and ISA 260 (Revised), Communication with Those Charged with Governance, as a Result of the Revisions to the IESBA Code that Require a Firm to Publicly Disclose When a Firm Has Applied the Independence Requirements for Public Interest Entities (PIEs)*.

Yours faithfully,

  
(Miss Karina Shing)  
for Official Receiver