



THE  
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OF HONG KONG  
香港律師會

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20 July 2022

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

Dear Sirs,

**Invitation to Comment on 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)**

Thank you for your email on 11 July 2022.

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

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BY POST

