

From: hki CPA IA <hki CPA IA@ia.org.hk>
Sent: Monday, 5 September 2022 4:01 pm
To: P.T. Comment Letter
Cc: hki CPA IA
Subject: RE: Invitation to Comment on IAASB Exposure Draft, Proposed Narrow Scope Amendments to ISA 700 (Revised) and ISA 260 (Revised)

Dear Standard Setting Department of Hong Kong Institute of Certified Public Accountants,

Invitation to Comment on IAASB Exposure Draft, Proposed Narrow Scope Amendments to ISA 700 (Revised) and ISA 260 (Revised)

I refer to your letter of 11 July 2022 inviting us to comment on the captioned consultation document.

We have carefully studied the Exposure Draft and have no comments.

Thank you for giving us the opportunity to comment on the consultation document.

Yours faithfully,

Tony Chan
Associate Director
Policy and Development Division
Insurance Authority