

**From:** [FSB Enquiry/FSB](#)  
**To:** [P.T. Comment Letter](#)  
**Subject:** Re: Invitation to Comment on IAASB Exposure Draft, Proposed Part 10, Audits of Group Financial Statements of the Proposed ISA for LCE and Proposed Conforming Amendments  
**Date:** 2023年2月2日 11:47:28  
**Attachments:** [image001.jpg](#)  
[image002.jpg](#)  
[image003.jpg](#)  
[image004.gif](#)

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Dear Sir/Madam,

I refer to your email dated 1 February 2023 to the Financial Services and the Treasury Bureau.

We welcome HKICPA's efforts in launching local consultation on the captioned Exposure Draft. We understand that it is your established practice to consult all relevant stakeholders and regulators on such proposals.

We trust that you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments and can offer their comments.

Financial Services Branch 財經事務科

Financial Services and the Treasury Bureau 財經事務及庫務局

The Government of the Hong Kong Special Administrative Region 香港特別行政區政府

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**From:** P.T. Comment Letter <[commentletters@hki CPA.org.hk](mailto:commentletters@hki CPA.org.hk)>

**Sent:** Wednesday, February 1, 2023 5:54 PM

**Subject:** Invitation to Comment on IAASB Exposure Draft, Proposed Part 10, Audits of Group Financial Statements of the Proposed ISA for LCE and Proposed Conforming Amendments

Dear Sir/Madam,

**Invitation to Comment on IAASB Exposure Draft, Proposed Part 10, *Audits of Group Financial Statements of the Proposed International Standard on Auditing for Audits of Financial Statements of Less Complex Entities (ISA for LCE) and Proposed Conforming Amendments***

We are writing to seek your organization's comments on the IAASB Exposure Draft.

The full Exposure Draft can be accessed on the HKICPA website at:

<https://www.hki CPA.org.hk/en/Standards-setting/Standards/Open-for-comment-documents/Auditing-and-Assurance>

We would be grateful for your comments on the Exposure Draft by **2 April 2023**.

Thank you.

Yours faithfully,

Standard Setting Department

Hong Kong Institute of Certified Public Accountants

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