

From: hkicpa_ia
To: [P.T. Comment Letter](#)
Cc: [Tony Chan](#); [Kay SZETO](#); [Bill Li](#)
Subject: RE: Invitation to Comment On IAASB Exposure Draft Proposed Narrow-Scope Amendments to IAASB Standards Arising from the IESBA's Using the Work of an External Expert Project
Date: Wednesday, 25 June 2025 10:15:09

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

Invitation to Comment On International Auditing And Assurance Standards Board's (IAASB) Exposure Draft *Proposed Narrow-Scope Amendments to IAASB Standards Arising from the IESBA's Using the Work of an External Expert Project*

I refer to your letter of 30 April 2025 inviting us to comment on the captioned consultation document.

We have carefully studied the Exposure Draft and have no comments with respect to insurance perspective.

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

Yours faithfully,

Tony Chan

Associate Director

Policy and Legislation Division

Insurance Authority

From: P.T. Comment Letter <commentletters@hkipa.org.hk>

Sent: Wednesday, 30 April, 2025 2:17 PM

Subject: Invitation to Comment On IAASB Exposure Draft Proposed Narrow-Scope Amendments to IAASB Standards Arising from the IESBA's Using the Work of an External Expert Project

Dear Sir/Madam,

Invitation to Comment On International Auditing And Assurance Standards Board's (IAASB) Exposure Draft *Proposed Narrow-Scope Amendments to IAASB Standards Arising from the IESBA's Using the Work of an External Expert Project*

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

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

<https://www.hkipa.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 **24 June 2025**.

Thank you.

Yours faithfully,

Standard Setting Department

Hong Kong Institute of Certified Public Accountants

CPA: *The Success Ingredient*

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