



# MEMBERS' HANDBOOK

## Update No. 10

(Issued January 2005)

<u>Document Reference and Title</u>	<u>Instructions</u>	<u>Explanations</u>
<b><u>VOLUME I</u></b>		
<a href="#">Contents of Volume I</a>	Replace contents pages i & ii with revised contents pages i & ii.	Revised contents pages
<b>PRACTICE REVIEW</b>		
<a href="#">1.400 Practice review – Explanatory foreword</a>	Discard the existing pages and replace with the new pages.	Revised Statement (Note)
<a href="#">1.401 Practice review – Review procedures and conduct of members</a>	Discard the existing pages and replace with the new pages.	Revised Statement (Note)
<b><u>VOLUME III</u></b>		
<a href="#">Contents of Volume III</a>	Replace contents pages i - iv with revised contents pages i - iv.	Revised contents pages
<b>PRACTICE NOTES (PN)</b>		
<a href="#">PN 830, “Reports by Auditors Under the Banking Ordinance”</a>	Insert the new PN after PN 820 and discard the related Exposure Draft.	New PN
<b>INDUSTRY AUDITING GUIDELINES (IAG)</b>		
IAG 3.401, “Authorized Institutions in Hong Kong”	Discard the existing pages.	Superseded Guideline

Note : As a result of the passage of the Professional Accountants (Amendment) Ordinance 2004 (“PAAO”), further changes to Statements 1.400 and 1.401 have been made, which include changes in wording to be consistent with the amendments to the Professional Accountants Ordinance made by the PAAO and changes to align the wording to be consistent with the new descriptions given to accounting and auditing standards.