



Continuing Professional Development (CPD) Programme

Audit Report under HKSA 700 and 701

21 April 2008 (Mon)

(Programme Code: S080421)

Speaker	: Mr. LAM Chi Yuen, Nelson , FCPA, CFA, Nelson and Company, CPA Mr. Nelson Lam, FCPA (Practising) and CFA Charterholder, is experienced in providing financial reporting, assurance and advisory services. He is one of the regular and popular speakers and advisors in International and Hong Kong Financial Reporting Standards and International and Hong Kong Standards on Auditing in HK, Macao and PRC.
Language	: Cantonese (supplemented with English handouts)
Target Audience	: All interested parties
Level	: Intermediate
Time	: 6:30 p.m. – 9:30 p.m.
CPD Hour	: 3 hours
Format	: Seminar
Venue	: Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong
Fee	: HK\$400 for member, student or IA / HKIAAT's member or student HK\$700 for non-member

The seminar aims at illustrating and sharing the latest audit practices introduced by HKSA 560 *Subsequent Events*, HKSA 570 *Going Concern*, HKSA 700 *The Independent Auditor's Report on a Complete Set of General Purpose Financial Statements* and HKSA 701 *Modifications to the Independent Auditor's Report*. Topics include:

- Requirements of HKSA 560, 570, 700 and 701
- Audit responses on issues in respect of subsequent events and going concern
- The independent auditor's report
- Possible modifications to independent auditor's report and examples
- Proposed future amendments
- Potential contentious and implementation issues