

Admission Department

寄件者: Angela Ho
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收件者: Admission Department
主旨: Re: Consultation paper on proposed changes to auditing practices

Dear Sir/Madam,

Re: Consultation paper on proposed changes to auditing practices

I am a part-time PC holder in my own name in Hong Kong. With reference to your proposal no.3 that “require practicing certificate holders to register a firm to provide audit services”, I have certain questions as listed:-

- a) Can I continue to practice in part-time under my own name in performing audits and issuing audit report?
- b) Do I need to register a firm to provide audit services but I met the recent auditing experience requirement?
- c) Refer to consultation paper P.5 no.23 that “The revised proposal does not focus on firm or corporate registration for performing audits. As long as the registration requirements for Registered Audit Practices are met, a practicing certificate holder practicing in his own name can also become a Registered Audit Practice and provide auditing services.” So questions are as follows:-
 - 1) Do I need to change to a firm?
 - 2) How do I register as a Registered Audit Practice?
 - 3) How much extra fee I need to pay per year?
 - 4) Co I practice in part-time?
 - 5) What is the legal status of Registered Audit Practice? Is it a separate legal entity?
 - 6) What are the extra requirements of Registered Audit Practice to be faced?

Thank you for your attention.

With best regards.