



審計署

Audit Commission

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24 February 2010

Ms Winnie C.W. Cheung
Chief Executive & Registrar
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

(Fax: 2575 6852)

Dear Ms Cheung,

**Invitation to Comment:
Consultation Paper on Proposed Changes to Auditing Practices**

Thank you for your letter of 29 December 2009, inviting the Audit Commission to comment on the captioned subject.

We note the various proposed changes to auditing practices, including the creation of a register of Registered Audit Practices, stated in the Consultation Paper. We also note that some proposals will require amendments to the Professional Accountants Ordinance (Cap. 50). According to section 44 of the Professional Accountants Ordinance, the Ordinance does not apply to the Director of Audit or to any other public officer in carrying out the Director's duties. The Audit Commission has no specific comments to make on the proposals set out in the Consultation Paper.

Yours sincerely,

(John Chu)
for Director of Audit

