

Admission Department

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主旨: Consultation paper on proposed changes to auditing practices

Dear Sirs

I am now in support of the revised proposal but have a comment on Clause 12 of the paper. It is written in the form that it is always the Hong Kong CPA practice that is in charge of the Hong Kong engagement. It could very well be that the non-Hong Kong practice has an engagement which has within the group a substantial Hong Kong audit engagement. Hence in (a), it is the Mainland CPA Practice that owns the Hong Kong CPA Practice, (b) The engagement can be that of a Mainland engagement with significant subsidiaries in Hong Kong and (c) The applicant could be the engagement partner based in the Mainland and in fact be supervising Hong Kong practicing certificate holders.

Regards

Peter H.Y. Wong