



# MEMBERS' HANDBOOK

## Update No. 343

(Issued 23 April 2026)

### VOLUME III

#### Document Reference and Title

#### Explanations

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Revised content pages

### Section 2: Pronouncements issued but not yet effective

#### HONG KONG STANDARDS ON AUDITING

Narrow-Scope Amendments to Hong Kong Engagement Standards  
Arising from the Project on Using the Work of an External Expert

Note

Note:

*Narrow-Scope Amendments to Hong Kong Engagement Standards Arising from the Project on Using the Work of an External Expert* (“Narrow Scope Amendments”) are issued in response to the release of the International Auditing and Assurance Standards Board’s (“IAASB”) *Narrow-Scope Amendments to IAASB Standards Arising from the IESBA’s Using the Work of an External Expert Project*.

Narrow Scope Amendments affect the following standards:

- HKSA 620, *Using the Work of an Auditor’s Expert*
- HKSRE 2400 (Revised), *Engagements to Review Historical Financial Statements*
- HKSAE 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*
- HKSRS 4400 (Revised), *Agreed-Upon Procedures Engagements*

These amendments respond to the revisions to the *Code of Ethics for Professional Accountants*, which introduced, among other provisions, explicit ethical requirements for using the work of external experts in audit, assurance, and non-assurance engagements (Ref.: Members’ Handbook Update 332).

Narrow Scope Amendments will become effective for audits and reviews of financial statements for periods beginning on or after 15 December 2026, and for other assurance and related services engagements beginning on or after 15 December 2026.