



MEMBERS' HANDBOOK

Update No. 287

(Issued 27 February 2023)

VOLUME III

Document Reference and Title

Instructions

Explanations

[Contents of Volume III](#)

Replace pages i, v and vi with revised pages i, v and vi.

Revised content pages

Section 1: Pronouncements currently effective (Note: To apply appropriate pronouncements in accordance with the respective effective dates as indicated)

[Preface to the Hong Kong Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements](#)

Replace cover page, pages 2, 9 to 13 with revised cover page, pages 2, 9 to 14.

Note 1

[Preface to the Hong Kong Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements](#)

Replace cover page, pages 2, 9 to 13 with revised cover page, pages 2, 9 to 14.

- ditto -

Practice Notes

[PN 720, Acting as Scrutineer at a General Meeting of a Listed Issuer](#)
(PN 720)

Replace cover page, pages 2 to 6 with revised cover page, pages 2 to 6.

Note 2

[PN 720, Acting as Scrutineer at a General Meeting of a Listed Issuer](#)
(PN 720 (Revised 2022))

Replace cover page, pages 2 to 7 with revised cover page, pages 2 to 7.

- ditto -

[PN 810.2 \(Revised\), The Duties of the Auditor of an Insurer authorized under the Insurance Ordinance](#)
(PN 810.2 (Revised 2021))

Replace cover page, pages 2, 8, 9 and 18 with revised cover page, pages 2, 8, 9 and 18.

- ditto -

<u>PN 810.2 (Revised), The Duties of the Auditor of an Insurer authorized under the Insurance Ordinance</u> (PN 810.2 (Revised 2022))	Replace cover page, pages 2, 3, 9, 10 and 19 with revised cover page, pages 2, 3, 9, 10 and 19.	- ditto -
<u>PN 840 (Revised), Reporting on Solicitors' Accounts under the Solicitors' Accounts Rules and the Accountant's Report Rules</u>	Discard PN 840 (Revised) issued in August 2016 and replace with the attached PN 840 (Revised).	- ditto -
<u>PN 860.1 (Revised), The Audit of Retirement Schemes</u> (PN 860.1 (Revised))	Replace cover page, pages 2, 38 and 42 with revised cover page, pages 2, 38 and 42.	- ditto -
<u>PN 860.1 (Revised), The Audit of Retirement Schemes</u> (PN 860.1 (Revised 2022))	Replace cover page, pages 2, 3, 39 and 43 with revised cover page, pages 2, 3, 39 and 43.	- ditto -
<u>PN 870, The Assessments of Certification Authorities under The Electronic Transactions Ordinance</u>	Discard PN 870 issued in September 2004 and replace with the attached PN 870.	- ditto -

Notes:

1. *Preface to the Hong Kong Quality Control/Management, Auditing, Review, Other Assurance, and Related Services* are revised to incorporate changes to the post-implementation review framework.
2. Practice notes are revised as a result of the Financial Reporting Council (Amendment) Ordinance 2021 which expanded the Accounting and Financial Reporting Council's statutory functions to include the issuance of practising certificates to certified public accountants; registration of accounting practice units and local Public Interest Entities auditors; and inspection, investigation and discipline of the accounting profession with effect from 1 October 2022.

In order for readers to easily identify all the changes, a marked-up version is posted at: <https://www.hkicpa.org.hk/-/media/Document/SSD/handbookupdate/287mk.pdf>