



**7 May 2021**

**To: Members of the Hong Kong Institute of CPAs  
All other interested parties**

**INVITATION TO COMMENT ON INTERNATIONAL AUDITING AND ASSURANCE  
STANDARDS BOARD'S (IAASB) SURVEY CONSULTATION, *THE IAASB'S WORK  
PLAN FOR 2022-2023***

***Comments to be received by 5 July 2021***

The Hong Kong Institute of Certified Public Accountants' (Institute) Auditing and Assurance Standards Committee is seeking comments on the IAASB's Survey Consultation, *The IAASB's Work Plan for 2022-2023* ("survey") which has been posted on the Institute's website at:

<https://www.hkicpa.org.hk/en/Standards-and-regulation/Standards/Open-for-comment-documents/Auditing-and-Assurance>

Guided by its strategic objectives for 2020-2023, the IAASB's current and future work is tailored to serve the public interest. The survey is designed to help the IAASB develop its work plan for 2022–2023 through understanding what is important to its stakeholders.

The survey asks respondents for their views on the IAASB's ongoing projects and possible future topic priorities. The IAASB and this work plan survey will benefit from the new [Framework for Activities](#), developed to provide clearer criteria and increased transparency for project selection and prioritization.

Feedback to this survey will assist the IAASB Board in evaluating its priorities and allocating its resources in the best way possible, given the volunteer nature of the IAASB Board and capacity considerations.

In accordance with the Institute's due process, comments are invited from any interested party. A Word version of the survey has been provided to assist stakeholders preparing their response.

To allow your comments on the survey to be considered, comments are requested by the due date shown above.

Comments may be sent by mail, fax or e-mail to:

Standard Setting Department  
Hong Kong Institute of Certified Public Accountants  
37/F., Wu Chung House  
213 Queen's Road East  
Hong Kong

Fax number (+852) 2865 6776

E-mail: [commentletters@hkicpa.org.hk](mailto:commentletters@hkicpa.org.hk)

Comments will be acknowledged and may be made available for public review unless otherwise requested by the contributor.

7 May 2021  
Invitation to Comment

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Response Due Date  
5 July 2021

*Survey Consultation*

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## ***The IAASB's Work Plan for 2022-2023***



Hong Kong Institute of  
**Certified Public Accountants**  
香港會計師公會

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Survey Consultation, *The IAASB's Work Plan for 2022-2023*

IAASB Press release

The Invitation to Comment can also be found on the Institute's website at:  
<https://www.hkicpa.org.hk/en/Standards-and-regulation/Standards/Open-for-comment-documents/Auditing-and-Assurance>.



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