



7 May 2026

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

***INVITATION TO COMMENT ON THE INTERNATIONAL AUDITING AND
ASSURANCE STANDARDS BOARD (IAASB) EXPOSURE DRAFT***

***PROPOSED ISRE 2410 (REVISED), REVIEW OF INTERIM FINANCIAL
INFORMATION PERFORMED BY THE INDEPENDENT AUDITOR OF THE
ENTITY'S ANNUAL FINANCIAL STATEMENTS (ED)***

Comments to be received by 3 August 2026

The Hong Kong Institute of Certified Public Accountants' (Institute) Auditing and Assurance Standards Committee (AASC) is seeking comments on the IAASB's ED which has been posted on the Institute's webpage for [Auditing and Assurance](#).

The proposed revisions to ISRE 2410 reflect changes in the global environment and improvements to the audit and assurance model made over the last two decades.

Key proposals include:

- a clearer articulation of what an interim review engagement is and how it differs from a financial statement audit
- enhanced requirements in areas of high public interest, such as going concern, fraud, and non-compliance with laws and regulations
- enhanced requirements related to engagement-level quality management, determining materiality for planning and performing an engagement, and group interim review engagements
- improved transparency in the auditor's interim review report

The IAASB coordinated closely with the International Ethics Standards Board for Accountants (IESBA) in developing these proposals to align the standard and ethics considerations for interim review engagements. The consultation also seeks stakeholder input on two matters related to the application of the IESBA Code of Ethics to interim review engagements.

How to Comment on the ED

In accordance with the Institute's due process, comments are invited from any interested party. Comments should be supported by specific reasoning and should be submitted in written form. To allow your comments to be considered, comments are requested by the due date shown above and should be sent by e-mail to: commentletters@hkiipa.org.hk.

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