



19 November 2019

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)  
EXPOSURE DRAFT, *CONFORMING AMENDMENTS TO THE  
IAASB INTERNATIONAL STANDARDS AS A RESULT OF THE  
REVISED IESBA CODE***

***Comments to be received by 20 December 2019***

The Hong Kong Institute of Certified Public Accountants' (Institute) Auditing and Assurance Standards Committee is seeking comments on the IAASB's Exposure Draft ("ED"), *Conforming Amendments to the International Standards as a Result of the Revised International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards)* ("IESBA Code"):

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

The revised IESBA Code was effective from 15 June 2019. A project to update the IAASB Handbook ("Handbook") for the revised IESBA Code is necessary to address inconsistencies between the International Standards in the Handbook and the revised IESBA Code. The purpose of making the revisions is solely to align the extant wording with the revised IESBA Code and not to reevaluate or discuss the merits of each reference, thus ensuring that the International Standards can continue to be applied effectively together with the revised IESBA Code.

The ED includes those amendments that the IAASB has determined would be necessary to resolve actual or perceived inconsistencies between the IAASB's International Standards and the changes made by IESBA in issuing the revised IESBA Code. All the changes are relatively minor or editorial in nature, or are changes only to reflect existing obligations under the revised IESBA Code.

Questions for respondents have been included in Section 5 "Request for Comments" to solicit specific feedback on the proposed amendments.

In accordance with the Institute's due process, comments are invited from any interested party and the Institute would like to hear from both those who do agree and those who do not agree with the contents of the ED.

Comments should be supported by specific reasoning and should be submitted in written form.



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

To allow your comments on the ED 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@hkiipa.org.hk](mailto:commentletters@hkiipa.org.hk)

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

19 November 2019  
Invitation to Comment

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Response Due Date  
20 December 2019

*Exposure Draft*

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***Conforming Amendments to the IAASB  
International Standards as a Result of the  
Revised IESBA Code***



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

## CONTENTS

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Exposure Draft, Conforming Amendments to the IAASB International Standards as a Result of the Revised IESBA Code

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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