

香港特別行政區政府  
財經事務及庫務局  
財經事務科  
香港金鐘道六十六號  
金鐘道政府合署十五樓



FINANCIAL SERVICES BRANCH  
FINANCIAL SERVICES AND  
THE TREASURY BUREAU  
GOVERNMENT OF THE HONG KONG  
SPECIAL ADMINISTRATIVE REGION

15TH FLOOR  
QUEENSWAY GOVERNMENT OFFICES  
66 QUEENSWAY  
HONG KONG

電話 TEL.: 2528 9156  
圖文傳真 FAX.: 2869 4195  
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來函檔號 YOUR REF.: C/FRSC

7 October 2020

Mr Chris Joy  
Executive Director, Standards and Regulation  
Hong Kong Institute of Certified Public Accountants  
37/F, Wu Chung House  
213 Queen's Road East  
Wanchai, Hong Kong

Dear Mr Joy,

***Invitation to Comment on IAASB Discussion Paper, *Fraud and Going Concern in an Audit of Financial Statements: Exploring the Differences Between Public Perceptions About the Role of the Auditor and the Auditor's Responsibilities in a Financial Statement Audit****

I refer to your letter dated 24 September 2020 to the Permanent Secretary for Financial Services and the Treasury (Financial Services).

We welcome HKICPA's efforts in launching local consultation on the captioned Discussion Paper. We understand that it is your established practice to consult all relevant stakeholders and regulators on such proposals.

We trust that you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments and can offer their comments.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Gillian Chan'.

(Miss Gillian Chan)  
for Secretary for Financial Services and the Treasury