From: hkicpa\_ia <hkicpa\_ia@ia.org.hk>
Sent: Wednesday, 27 April 2022 12:04 pm

**To:** P.T. Comment Letter

Cc:

**Subject:** RE: Invitation to Comment on IESBA Exposure Draft Proposed Revisions to the Code

Relating to the Definition of Engagement Team and Group Audits

Follow Up Flag: Follow up Flag Status: Flagged

Dear Standard Setting Department of Hong Kong Institute of Certified Public Accountants,

## Invitation to Comment on IESBA Exposure Draft Proposed Revisions to the Code Relating to the Definition of Engagement Team and Group Audits

I refer to your letter of 4 March 2022 inviting us to comment on the captioned consultation document.

We have carefully studied the Exposure Draft and have no comments.

Thank you for giving us the opportunity to comment on the consultation document.

Yours faithfully,

Tony Chan Associate Director Policy and Development Division Insurance Authority