

**From:** [hkicpa\\_ia](mailto:hkicpa_ia)  
**To:** [P.T. Comment Letter](#)  
**Cc:** [Tony Chan](#); [Kay SZETO](#); [Bill Li](#)  
**Subject:** RE: Invitation to Comment on IAASB Exposure Draft Proposed International Standard on Auditing (ISA) 570 (Revised 202X), Going Concern and Proposed Conforming and Consequential Amendments to Other ISAs  
**Date:** Friday, 21 July 2023 5:21:55 pm

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

**Invitation to Comment on IAASB Exposure Draft Proposed International Standard on Auditing (ISA) 570 (Revised 202X), Going Concern and Proposed Conforming and Consequential Amendments to Other ISAs**

I refer to your letter of 2 May 2023 inviting us to comment on the captioned consultation document.

We have carefully studied the Exposure Draft and have no comments with respect to insurance perspective.

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

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**From:** P.T. Comment Letter  
**Sent:** Tuesday, 02 May, 2023 4:03 PM  
**Subject:** Invitation to Comment on IAASB Exposure Draft Proposed International Standard on Auditing (ISA) 570 (Revised 202X), Going Concern and Proposed Conforming and Consequential Amendments to Other ISAs

Dear Sir/Madam,

**Invitation to Comment on IAASB Exposure Draft Proposed International Standard on Auditing (ISA) 570 (Revised 202X), *Going Concern* and Proposed Conforming and Consequential Amendments to Other ISAs**

We are writing to seek your organization's comments on the captioned Exposure Draft.

The full Exposure Draft can be accessed on the HKICPA website at:

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

We would be grateful for your comments on the Exposure Draft by **24 July 2023**.

Thank you.

Yours faithfully,

Standard Setting Department

Hong Kong Institute of Certified Public Accountants

**CPA:** *The Success Ingredient*

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