

From: hkicpa_ia
To: [P.T. Comment Letter](#)
Cc: [Tony Chan](#); [Kay SZETO](#); [Frankie Chan](#); [Bill Li](#)
Subject: RE: Invitation To Comment on International Ethics Standards Board for Accountants (IESBA) Exposure Drafts
Date: Thursday, 28 March 2024 5:04:12 pm

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

Invitation To Comment on International Ethics Standards Board for Accountants (IESBA) Exposure Drafts

Using the Work of an External Expert

I refer to your letter of 30 January 2024 inviting us to comment on the captioned consultation document.

The Insurance Authority welcomes this Exposure Draft on Using the Work of an External Expert released by the IESBA. It would provide a consistent approach for sustainability assurance practitioners (SAPs) to evaluate the competence, capabilities and objectivity of an external expert, whether the SAPs are professional accountants or not. This would promote the quality and market confidence on the sustainability information disclosed, contributing to the effective implementation of a global-base line sustainability disclosures published by the International Sustainability Standards Board.

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

Yours faithfully,

Tony Chan

Associate Director

Policy and Legislation Division

Insurance Authority

From: P.T. Comment Letter
Sent: Tuesday, 30 January, 2024 5:17 PM
Subject: Invitation To Comment on International Ethics Standards Board for Accountants (IESBA) Exposure Drafts

Invitation To Comment on International Ethics Standards Board for Accountants (IESBA) Exposure Drafts

- 1) Using the Work of an External Expert** (*comments due by: 30 March 2024*)
- 2) International Ethics Standards For Sustainability Assurance (including International Independence Standards) (IESSA) and Other Revisions to the Code Relating to Sustainability Assurance And Reporting** (*comments due by: 10 April 2024*)

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

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

<https://www.hkicpa.org.hk/en/Standards-setting/Standards/Open-for-comment-documents/Code-of-Ethics>

We would be grateful for your comments on the Exposure Drafts by the respective due dates.

Thank you.

Yours faithfully,

Standard Setting Department

Hong Kong Institute of Certified Public Accountants

CPA: *The Success Ingredient*

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