

## **Exposure Draft of 21 Proposed Hong Kong Standards on Auditing and Review Engagements**

The HKICPA issues an Exposure Draft of 21 Proposed Hong Kong Standards on Auditing and Review Engagements for comments by **28 February 2005**. The Invitation to Comment and the proposed Standards are listed separately below to assist with downloading.

### [Invitation to Comment](#)

[HKSA 210, "Terms of Audit Engagements"](#)

[HKSA 250, "Consideration of Laws and Regulations in an Audit of Financial Statements"](#)

[HKSA 260, "Communication of Audit Matters with Those Charged with Governance"](#)

[HKSA 320, "Audit Materiality"](#)

[HKSA 402, "Audit Considerations Relating to Entities Using Service Organizations"](#)

[HKSA 501, "Audit Evidence – Additional Considerations for Specific Items"](#)

[HKSA 505, "External Confirmations"](#)

[HKSA 510, "Initial Engagements – Opening Balances"](#)

[HKSA 520, "Analytical Procedures"](#)

[HKSA 530, "Audit Sampling and Other Means of Testing"](#)

[HKSA 540, "Audit of Accounting Estimates"](#)

[HKSA 545, "Auditing Fair Value Measurements and Disclosures"](#)

[HKSA 550, "Related Parties"](#)

[HKSA 560, "Subsequent Events"](#)

[HKSA 570, "Going Concern"](#)

[HKSA 580, "Management Representations"](#)

[HKSA 610, "Considering the Work of Internal Auditing"](#)

[HKSA 620, "Using the Work of an Expert"](#)

[HKSA 710, "Comparatives"](#)

[HKSA 720, "Other Information in Documents Containing Audited Financial Statements"](#)

[HKSRE 2400, "Engagements to Review Financial Statements"](#)