

COSO's updated Internal Control – Integrated Framework



About the topic

Updated internal control guidance, *Internal Control – Integrated Framework:2013 (Framework)*, issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO"), is scheduled for global release in May 2013. The updated framework reflects changes in business and operating environments and includes a new principle relating to risk assessments: "**Principle 8 – the organisation considers the potential for fraud in assessing risks to the achievement of objectives**".

At this seminar, the speakers, Megan Haas and Antoinette Lau, partners of PwC, will explore some of the key changes to the updated framework with a focus on Principle 8, including a discussion around anti-fraud frameworks.

About the event

Date & Time	24 April 2013, Wednesday 1:00 pm – 2:00 pm
Venue	HKICPA training centre 27 th Floor, Wu Chung House 213 Queen's Road East, Wanchai
Fee	HK\$150 per person for ForensIG members HK\$250 per person for Non-ForensIG members <i>Priority is given to ForensIG members.</i> <i>Not a ForensIG member? Click HERE to join.</i>
CPD credit	1 hour (subject to actual attendance)
Language	English
Competency	Risk management*
Rating	Intermediate level*
Application deadline	19 April 2013

* Please refer [here](#) for descriptions of the various ratings.

Rundown

12:30 pm	Registration (Sandwiches & drinks provided)
1:00 pm	Introduction
1:05 pm	Speakers' presentation
1:50 pm	Q&A / Discussion
2:00 pm	Closing remarks

Speakers

Ms. Megan Haas Partner, Forensic Services PricewaterhouseCoopers
Ms. Antoinette Lau Partner, Forensic Services PricewaterhouseCoopers

Chairman

Mr. Grant Jamieson Partner-in-Charge, Forensic China and Asia Pacific KPMG
--



About the speakers

Ms. Megan Haas **Partner, Forensic Services** **PricewaterhouseCoopers**

Megan has over 25 years experience helping organisations improve their control environments through the detection of weaknesses and vulnerabilities, the design and operation of controls, and the management of risk. She is now working with her clients to increase stakeholder confidence and governance around corruption risks, anti-fraud programmes and process & controls remediation post –incident.

Megan combines her accounting, technology, and controls knowledge to lead and develop teams to deliver value to clients, via embedding efficient and effective controls in their business operations so that they are better able to manage risk and enable opportunity.

Originally from Melbourne, Megan is a partner from PwC's Australian firm and has worked in China for 2 years delivering engagements across Asia. In addition to working with her local Australian clients across industries including pharmaceutical, retail & consumer and automotive, Megan spent 9 years in Europe focussed upon risk and compliance activities.

Megan is an author of COSO's updated *Internal Control – Integrated Framework:2013 (Framework)* scheduled for release in May 2013, and is an affiliate member of the Australian Institute of Chartered Accountants.

Ms. Antoinette Lau **Partner, Forensic Services** **PricewaterhouseCoopers**

Originally trained as a Hong Kong CPA and specialising in examination and dispute-related work since 1997, Antoinette gained her extensive grounding in fraud and commercial crime examinations during her time working in Hong Kong's Securities and Futures Commission and also in the Independent Commission Against Corruption.

Antoinette's depth of experience means she is well placed to help clients with forensic accounting examinations. She also provides assistance to clients and their legal advisors involved in disputes or potential dispute situations.

In recent years, Antoinette has been involved many HK and US listed Chinese companies investigations of revenue and asset manipulation, company internal investigation of employee fraud cases and FCPA assignments, including implementation of remediation programmes, and delivery of training and compliance reviews. Antoinette is a member of the Hong Kong Institute of Certified Public Accountants and is a Certified Fraud Examiner.

Registration

By post or fax: Complete the attached reply slip and return it to the Institute on or before 19 April 2013, together with full payment. Cheque should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". Fax registration will be accepted for payment by any Visa/Master credit card or the BOC HKICPA UnionPay card.

Contact Ms. May Hung at 2287 7009 for enquiry.

