# Forensics Interest Group Click HERI (ForensIG)

### **Lunch Seminar**

# 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<sup>th</sup> Floor, Wu Chung House

213 Queen's Road East, Wanchai

HK\$150 per person for ForensIG members Fee

HK\$250 per person for Non-ForensIG members

Priority is given to ForensIG members. Not a ForensiG member? Click HERE to join.

**CPD** credit 1 hour (subject to actual attendance)

Language **English** 

Competency Risk management\*

Intermediate level\* Rating

**Application** 

deadline

19 April 2013

#### 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 **Pricewaterhouse**Coopers

#### Ms. Antoinette Lau

Partner, Forensic Services **Pricewaterhouse**Coopers

#### Chairman

#### Mr. Grant Jamieson

Partner-in-Charge, Forensic China and Asia Pacific **KPMG** 

<sup>\*</sup> Please refer <a href="here">here</a> for descriptions of the various ratings.



### **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.



# ForensIG lunch seminar – COSO's updated Internal Control – Integrated Framework

Finance & Operations Department Hong Kong Institute of CPAs 37th Floor, Wu Chung House 213 Queen's Road East Wanchai, Hong Kong

MCS-2 Event Code: FORIG130424

#### **Enrolment Form**

24 April 2013 (Reply on or before 19 April 2013)

FOR OFFICE USE		
Seq. no.:		
Handled by:		

Fax no: 2893 9853

Please allow 4 days to process your application. In order not to delay the process, please DO NOT make any enquiries on your enrolment status. You can check it at "My CPA". Unsuccessful enrolment will be notified before the commencement of the event with full refund.

Please type or print	•		
Name: (*Mr./ Mrs. /Ms.)	Institute membership no.:		
Company name:			
	Email:		
Telephone no.:	Fax no.:		
	rate sheet to list out the name, position and Institute membership no. (if applicable) of t(s) from the same firm/company as the above applicant.		
Please "√" as appro	priate		
Admission Fee:	<ul> <li>□ HK\$150 per person (ForensIG members) X person(s) = HK\$</li> <li>□ HK\$250 per person (Non-ForensIG members) X person(s) = HK\$</li> </ul>		
Payment by:	□ Cheque no.*: (Bank:)           □ Visa / Master credit card □ BOC HKICPA UnionPay card		
*Cheques should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA".			
For payment by credit the following:	ard or UnionPay card, please fill in Card no.:		
Cardholder's Name : (Please print)	Card Expiry Date (month/year) :		
Date :	Cardholder's Signature :		
FOR OFFICE USE	Auth. code no. Handled by Date		
☐ Please put a "✓" if	ou require a receipt and indicate your choice of delivery:   by email   by post (to the address as shown below)		
Name:	Name:		
Address:	Address:		

#### Notes:

- 1. Enrolments are accepted on a first-come-first-served basis. Telephone reservations will not be accepted.
- 2. Full payment must be made before applications will be processed.
- 3. The closing date for enrolment is 19 April 2013.
- 4. You may consider your registration to be successful unless you receive notification from us to the contrary.
- 5. Unless the event is cancelled due to unforeseen circumstances, no refunds will be given after applications have been processed.
- 6. Bad weather arrangement: The seminar will be cancelled if typhoon signal no. 8 or above / black rainstorm warning is hoisted, as announced by the Hong Kong Observatory, at or after 6:30 a.m. on the date of the event. In the event of cancellation due to bad weather, the admission fee will be refunded.

Personal Data: All information provided in this form will only be used by the Institute or its agent for the purposes of processing the registration and/or organising the event in which you have enrolled. Although you are not obliged to provide the data sought by this form, failing to do so may result in an inability to process your enrolment. Collected data will only be used for this specific event and promotion of any future similar events. By completing the form you agree that the staff of the Institute or its agent may use your personal data for the purposes specified above. The detailed privacy policy of the Institute is available at <www.hkicpa.org.hk>.

Payment & Enrolment Status Enquiry: 2287 7381

e-mail: finance@hkicpa.org.hk

**Event Information Enquiry:** 2287 7009 / 2287 7089

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