

MEMBERS' HANDBOOK CONTENTS OF VOLUME III

(Updated to November 2018)

		Issue/Review date
Preface (Amended)	Amended Preface to the Hong Kong Quality Control, Auditing, Review, Other Assurance and Related Services Prouncements	07/12
Glossary (Clarified)	Glossary of Terms Relating to Hong Kong Standards on Quality Control, Auditing, Review, Other Assurance and Related Services	02/15
	HONG KONG STANDARDS ON QUALITY CONTROL	
HKSQC 1 (Clarified)	Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements	02/15
	HONG KONG FRAMEWORK FOR ASSURANCE ENGAGEMENTS	
Framework (Amended)	Hong Kong Framework for Assurance Engagements	03/14
	HONG KONG STANDARDS ON AUDITING	
HKSA 200 – 299	GENERAL PRINCIPLES AND RESPONSIBILITIES	
HKSA 200	Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Hong Kong Standards on Auditing	06/17
HKSA 210	Agreeing the Terms of Audit Engagements	06/17
HKSA 220	Quality Control for an Audit of Financial Statements	06/17
HKSA 230	Audit Documentation	06/17
HKSA 240	The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements	06/17
HKSA 250 (Clarified)	Consideration of Laws and Regulations in an Audit of Financial Statements	07/10
HKSA 250 (Revised)	Consideration of Laws and Regulations in an Audit of Financial Statements	06/17
HKSA 260 (Revised)	Communication with Those Charged with Governance	06/17
HKSA 265 (Clarified)	Communicating Deficiencies in Internal Control to Those Charged with Governance and Management	02/15
HKSA 300 – 499	RISK ASSESSMENT AND RESPONSE TO ASSESSED RISKS	
HKSA 300	Planning an Audit of Financial Statements	06/17
HKSA 315 (Revised)	Identifying and Assessing the Risks of Material Misstatement through	06/17

		Issue/Review date
HKSA 320	Materiality in Planning and Performing an Audit	06/17
HKSA 330	The Auditor's Responses to Assessed Risks	06/17
HKSA 402 (Clarified)	Audit Considerations Relating to an Entity Using a Service Organization	02/15
HKSA 450	Evaluation of Misstatements Identified during the Audit	06/17
HKSA 500 – 599	AUDIT EVIDENCE	
HKSA 500	Audit Evidence	06/17
HKSA 501 (Clarified)	Audit Evidence - Specific Considerations for Selected Items	07/10
HKSA 505 (Clarified)	External Confirmations	06/10
HKSA 510	Initial Audit Engagements – Opening Balances	06/17
HKSA 520 (Clarified)	Analytical Procedures	07/09
HKSA 530 (Clarified)	Audit Sampling	07/10
HKSA 540	Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures	06/17
HKSA 550 (Clarified)	Related Parties	02/15
HKSA 560	Subsequent Events	06/17
HKSA 570 (Revised)	Going Concern	06/17
HKSA 580	Written Representations	06/17
HKSA 600 – 699	USING THE WORK OF OTHERS	
HKSA 600	Special Considerations - Audits of Group Financial Statements (Including the Work of Component Auditors)	06/17
HKSA 610 (Revised 2013)	Using the Work of Internal Auditors	05/13
HKSA 620 (Clarified)	Using the Work of an Auditor's Expert	07/10
HKSA 700 – 799	AUDIT CONCLUSIONS AND REPORTING	
HKSA 700 (Revised)	Forming an Opinion and Reporting on Financial Statements	06/17
HKSA 701	Communicating Key Audit Matters in the Independent Auditor's Report	06/17
HKSA 705 (Revised)	Modifications to the Opinion in the Independent Auditor's Report	06/17

ii

contents (6/17)

		Issue/Review date
HKSA 706 (Revised)	Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report	06/17
HKSA 710	Comparative Information—Corresponding Figures and Comparative Financial Statements	06/17
HKSA 720 (Revised)	The Auditor's Responsibilities Relating to Other Information	06/17
HKAS 800 - 899	SPECIALIZED AREAS	
HKSA 800 (Revised)	Special Considerations – Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks	06/17
HKSA 805 (Revised)	Special Considerations – Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement	06/17
HKSA 810 (Revised)	Engagements to Report on Summary Financial Statements	06/17
	HONG KONG STANDARDS ON REVIEW ENGAGEMENTS	
HKSRE 2400 (Revised)	Engagements to Review Historical Financial Statements	12/12
HKSRE 2410	Review of Interim Financial Information Performed by the Independent Auditor of the Entity	03/08
	HONG KONG STANDARDS ON ASSURANCE ENGAGEMENTS	
HKSAE 3000 (Revised)	Assurance Engagements Other Than Audits or Reviews of Historical Financial Information	02/15
HKSAE 3402	Assurance Reports on Controls at a Service Organization	03/14
HKSAE 3410	Assurance Engagements on Greenhouse Gas Statements	03/14
HKSAE 3420	Assurance Engagements to Report on the Compilation of Pro Forma Financial Information Included in a Prospectus	12/15
	HONG KONG STANDARDS ON INVESTMENT CIRCULAR REPORTING ENGAGEMENTS	
HKSIR 200	Accountants' Reports on Historical Financial Information in Investment Circulars	12/16
HKSIR 400 (Revised)	Comfort Letters and Due Diligence Meetings	12/16
HKSIR 500	Reporting on Profit Forecasts, Statements of Sufficiency of Working Capital and Statements of Indebtedness	12/15
	HONG KONG STANDARDS ON RELATED SERVICES	
HKSRS 4400	Engagements to Perform Agreed-upon Procedures Regarding Financial	11/04
HKSRS 4410 (Revised)	Compilation Engagements	07/12

iii

contents (6/17)

PRACTICE NOTES

PN 600.1 (Revised)	Reports by the auditor under the Hong Kong Companies Ordinance (Cap.622)
PN 620.2	Communication between the Auditor and the Insurance Authority
PN 720	Acting as Scrutineer at a General Meeting of a Listed Issuer
PN 730 (Revised)	Guidance for Auditors Regarding Preliminary Announcements of Annual Results
PN 740	Auditor's Letter on Continuing Connected Transactions under the Hong Kong Listing Rules
PN 750	Review of Financial Information under the Hong Kong Listing Rules for a Very Substantial Disposal
PN 810.1 (Revised)	Insurance brokers - compliance with the minimum requirements specified by the Insurance Authority under sections 69(2) and 70(2) of the Insurance Ordinance
PN 810.2 (Revised)	The Duties of the Auditor of an Insurer authorized under the Insurance Ordinance
PN 820 (Revised)	The Audit of Licensed Corporations and Associated Entities of Intermediaries
PN 830 (Revised)	Reports by the Auditor Under the Banking Ordinance
PN 840 (Revised)	Reporting on Solicitors' Accounts under the Solicitors' Accounts Rules and the Accountant's Report Rules
PN 850	Reporting on Flag Days and General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department
PN 850 (Revised)	Reporting on Flag Days and General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department
PN 851	Review of the Annual Financial Reports of Non-governmental Organisations
PN 852	Review of lottery accounts
PN 860.1 (Revised)	The Audit of Retirement Schemes
PN 870	The assessments of Certification Authorities under the Electronic Transactions Ordinance
PN 871	Engagement to report on compliance with the Billing and Metering Integrity Scheme of OFTA
PN 900 (Revised)	Audit of Financial Statements Prepared in Accordance with the Small and Medium-sized Entity Financial Reporting Standard

		Issue/Review date
	AUDITING GUIDELINES	
AG 3.283	Guidance for internal auditors	09/04
	HONG KONG AUDITING PRACTICE GUIDANCE	
HKAPG 1000	Special Considerations in Auditing Financial Instruments	12/12

contents (6/17)