



## Continuing Professional Development (CPD) Programme

### Audit Practices Introduced by Latest HKSAs: From Planning, Risk Assessment to Audit Evidence (re-run)

**12 July 2008 (Sat)**  
(Programme Code: W080712)

<b>Speaker</b>	: <b>Mr. LAM Chi Yuen, Nelson</b> , FCPA, CFA, Nelson and Company, CPA Mr. Lam is experienced in providing financial reporting, assurance and advisory services. He is one of the regular and popular speakers and advisors on International and Hong Kong Financial Reporting Standards and International and Hong Kong Standards on Auditing in HK, Macau and PRC.
<b>Language</b>	: <b>Cantonese</b>
<b>Target Audience</b>	: All interested parties
<b>Level</b>	: <b>Intermediate</b>
<b>Time</b>	: <b>9:30 a.m. – 12:30 p.m. and 2:00 p.m. – 5:00 p.m.</b>
<b>CPD Hour</b>	: 6 hours
<b>Format</b>	: Workshop
<b>Venue</b>	: <b>Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong</b>
<b>Fee</b>	: HK\$1,700 for member, student or IA / HKIAAT's member or student HK\$2,000 for non-member

The workshop aims at illustrating and sharing the latest audit practices introduced by HKSAs, including HKSA 230 *Audit Documentation*, HKSA 300 *Planning an Audit of Financial Statements*, HKSA 315 *Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement*, HKSA 330 *The Auditor's Procedures in Response to Assessed Risks* and HKSA 500 *Audit Evidence*. Topics include:-

- Preliminary engagement activities
- Overall audit strategy
- Audit plan
- Risk assessment procedures
- Assessing risks of material misstatement at financial statement level
- Assessing risks of material misstatement at assertion level
- Identifying significant risks
- Overall response to risk of material misstatement at financial statement level
- Audit procedures responsive to risks of material misstatement at the assertion level
- The use of assertions in obtaining audit evidence
- Latest requirements on audit documentation