

## Auditing and Assurance:

### Workshop for New Auditors – Rerun (Sep to Oct 2021)

#### COURSE HIGHLIGHTS:

The Workshop for New Auditors is a tailor-made programme that provides the core concepts and practical skills essential for new auditors of financial statement audits.

The workshop teaches the auditing concepts and practical skills, as well as shares recent practice experience relevant to new auditors. The workshop also provides an awareness of other aspects of the audit process.

This 21-hour workshop applies an interactive learning format through discussions, case studies and role-play. Pre/Post course reading or exercises are required.

Workshop programme (subject to change):

Day 1	Day 2	Day 3
<ul style="list-style-type: none"> <li>Basics of an audit</li> <li>Auditing and financial reporting framework in Hong Kong</li> <li>Obtaining knowledge of client's business</li> <li>Systems, controls and walkthrough testing</li> <li>Financial statements assertions</li> </ul>	<ul style="list-style-type: none"> <li>Determining materiality</li> <li>Types of audit tests</li> <li>Audit sampling</li> <li>Dealing with errors</li> <li>Audit procedures of selected business cycles</li> </ul>	<ul style="list-style-type: none"> <li>Review of statutory records</li> <li>Dealing with client on site</li> <li>Sharing of common deficiencies</li> <li>Fundamental ethics for professional accountants</li> </ul>

#### ABOUT THE PROGRAMME:

Event code	Date and Time	Format / Language	Venue	Fee
WSHP21092301	<b>23-Sep-21 (Thurs)</b> <b>27-Sep-21 (Mon)</b> <b>4-Oct-21 (Mon)</b> <ul style="list-style-type: none"> <li>9:00am - 5:00pm for all three days</li> <li>Total CPD hours: 21</li> </ul>	Workshop / Cantonese with English handout and terminology <i>except for Fundamental ethics for professional accountants which will be conducted in English</i>	HKICPA Training Centre  27/F, Wu Chung House, Wanchai, Hong Kong	<ul style="list-style-type: none"> <li>HK\$2,500 - for HKICPA student</li> <li>HK\$2,500 (by <b>offline</b> registration only – enrolment form) - for HKICPA member - for participant enrolled by HKICPA practicing member#</li> <li>HK\$4,100 for non-member by <b>offline</b> registration only – enrolment form</li> </ul>



<b>Competency</b>	Auditing and Assurance
<b>Rating</b>	Foundation Level*  <i>* Please refer to the <a href="#">Institute's online CPD Learning Resource Centre</a> for descriptions of competency and rating.</i>
<b>Participants</b>	New auditors recently onboard, or audit staff with less than two years of experience
<b>Registration</b>	Enrolment is on a first-come-first served basis  Please click <a href="#">here</a> for online registrations.  # Non-member enrolled by HKICPA practicing member has to register offline (by email or post) in order to enjoy the member price.
<b>Remarks</b>	<p>In light of the continuing risks posed by COVID-19, the Institute is adopting the following precautionary measures at the workshop:</p> <ul style="list-style-type: none"><li>• Maximum capacity of the workshop is 40 participants</li><li>• All speakers and participants will be required to:<ul style="list-style-type: none"><li>- submit a health declaration online prior to the workshop which will be emailed to speakers/participants two days before the event</li><li>- wear a face mask at the Institute and throughout the workshop</li><li>- undergo compulsory temperature screening at the Institute's registration counter</li><li>- use sanitizing gel provided for disinfection of hands before entering the workshop venue</li><li>- sit at a distance from each other and avoid close contact</li></ul></li><li>• No refreshment or drinks will be provided during the workshop</li><li>• While not encouraged, participants bringing foods or drinks to consume at the venue should dispose the scraps in the covered rubbish bin provided</li><li>• Due to the constantly evolving COVID-19 pandemic situation, the Institute may reschedule or cancel the workshop at a short notice</li></ul>



## **ABOUT THE SPEAKERS:**

### **Edmund Wong**

Practising Director, Patrick Wong C.P.A. Limited

Edmund has extensive practical experience in audit and assurance, financial reporting, taxation as well as corporate compliance. He is currently serving several committees in HKICPA and other professional bodies.

He has been lecturing at tertiary level and professional exam for many years, including Auditing and Assurance, Financial Reporting, Managerial Accounting, Business and Corporate Reporting, as well as Hong Kong Taxation.

He is currently a member of the Institute, The Institute of Chartered Accountants in England and Wales, Association of Chartered Certified Accountant (ACCA), The Hong Kong Institute of Chartered Secretaries and The Chartered Governance Institute; yet, he is holder of Bachelor's degree in Accountancy, Master degrees in Applied Accounting and Finance, Business Administration and Corporate Governance. He is also an Independent Non-Executive Director of several HK Main Board listed companies.

### **Linda Biek**

Director, Compliance, HKICPA

With more than 25 years of professional experience, Linda Biek began her audit career with an international firm in California and eventually transitioned to accounting regulation and international relations. She has led numerous projects resulting in the NASBA Enforcement Guide, NASBA Investigator Resource Program and the annual NASBA International Forum of Accounting Regulators.

Linda is a US CPA and member of the American Institute of Certified Public Accountants (AICPA). She has served on a number of boards and committees and has been recognized for her contributions by the Nashville Business Journal, Tennessee Governor Don Sundquist and East Tennessee State University. Currently, she serves as Director, Compliance with the Hong Kong Institute of Certified Public Accountants.

#### **Payment & Enrolment Status Enquiry**

Tel: 2287 7381

Email: [finance@hki CPA.org.hk](mailto:finance@hki CPA.org.hk)

#### **Event Information Enquiry**

Tel: 2287 7220

Email: [tls@hki CPA.org.hk](mailto:tls@hki CPA.org.hk)

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Hong Kong Institute of  
**Certified Public Accountants**  
香港會計師公會

**Finance & Operations Department,  
Hong Kong Institute of CPAs**  
37th Floor, Wu Chung House,  
213 Queen's Road East, Hong Kong  
Fax no: 2893-9853

Name: (\*Mr. / Mrs. / Ms.) \_\_\_\_\_ HKICPA Membership/Student no.: \_\_\_\_\_

(if applicable)

Company name: \_\_\_\_\_ (if applicable)

Position held: \_\_\_\_\_ Email: \_\_\_\_\_

(for enrolment confirmation purpose)

**\*\*Mandatory: Years of experience in auditing: \_\_\_\_\_ year(s)**

Telephone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

Admission Fee: ☐ HK\$ 2,500 per person [Event code: **WSHP21092301**]

☐ HKICPA students / members

- ☐ Enrolled by practising members

Practising Member Name: \_\_\_\_\_

Practising Member No: \_\_\_\_\_

☐ HK\$ 4,100 per person (Non-HKICPA members)

☐ Cheque (no. \_\_\_\_\_) payable to “Hong Kong Institute of Certified Public Accountants” or “HKICPA”

BOC HKICPA VISA

☐ BOC HKICPA UnionPay card

☐ Other VISA /Master Card

Card Number:

Card Expiry Date (MM/YY):

Cardholder's Name (block letters):

Cardholder's Signature:

Date:

☐ I would like to have an official receipt. (Remarks: Official receipt will be sent to your email address provided above.)

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**Notes:**

1. Please complete the Enrolment Form and return it to the Finance & Operations on or before the deadline, together with full payment.
2. Registration by fax will ONLY be processed when payment is made by credit card.
3. Cash is strictly NOT accepted. For credit card payment, the credit card should be valid with expiry date at least 1 month from the date of event. For payment by cheque, the enrolment will only be processed upon receipt of full payment.
4. For registration by post or email, enrolment will be confirmed one week before the workshop commencement date. No telephone reservation will be accepted.
5. Confirmation of enrolment will be sent to you via email. Unsuccessful enrolment will be notified with full refund.
6. All scheduled events will be cancelled and postponed to a date to be announced in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted or unforeseen circumstances. For details of [bad weather arrangement](#) for CPD programmes, please refer to the Institute's homepage.
7. In normal circumstances, the seminar fee is non-refundable or non-transferrable upon receipt of payment by HKICPA. Should the seminar be cancelled or postponed due to unforeseeable circumstances, refund will be made according to your payment method. For credit card payment, refund will be made directly to your credit card account. For cheque payment, refund will be mailed to your correspondence address.
8. No unauthorized audio or video recording is allowed at CPD events.

**Personal Data:** Your personal data collected from the enrolment process and administration of courses/events/activities will be used for the purpose of the administration of the course on which you are enrolled. Such data collected may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. Members and registered students may opt out of receiving such materials at any time by logging in via the following link <http://mas.hkicpa.org.hk/mycpa/communication/preference>. Non-members may opt out of receiving such materials at any time by sending an email to the Institute at [privacyofficer@hkicpa.org.hk](mailto:privacyofficer@hkicpa.org.hk) or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please go to <http://www.hkicpa.org.hk/en/service-tools/privacy-policy/>.

**Payment & Enrolment Status Enquiry: 2287-7381**

e-mail: [finance@hki CPA.org.hk](mailto:finance@hki CPA.org.hk)

**Event Information Enquiry: 2287-7220**

e-mail: [tls@hkipa.org.hk](mailto:tls@hkipa.org.hk)

For non-member and firm payment by cheque, please fill-in your postal address in case of refund:

Name :

Name :

Address :

Address :