



香港會計師公會  
HONG KONG SOCIETY OF ACCOUNTANTS  
(Incorporated by the Professional Accountants Ordinance, Cap. 50)

**By e-mail < [Edcomments@ifac.org](mailto:Edcomments@ifac.org) > and by fax (0062 1 212 286 9570)**

Our. Ref.: C/AASC

19 November 2003

Technical Director,  
International Auditing and Assurance Standards Board,  
International Federation of Accountants,  
545 Fifth Avenue, 14<sup>th</sup> Floor,  
New York,  
New York 10017,  
USA.

Dear Sir,

**IAASB Exposure Drafts of Proposed Revised ISA 240 “The Auditor’s Responsibility to Consider Fraud in an Audit of Financial Statements” and Proposed Revised ISA 300 “Planning the Audit”**

The Hong Kong Society of Accountants (HKSA) is supportive of the captioned proposed revised ISAs and does not have any comments on them.

The HKSA has a policy of converging its Auditing Standards with the IAASB’s Standards. The standard setting due process applied in Hong Kong (details of which are available on the HKSA’s website) acts to support this policy. The HKSA’s Auditing and Assurance Standards Committee (AASC) issued an Invitation to Comment on the captioned IAASB Exposure Drafts with a comment period concurrent with that set by the IAASB. Accordingly, the above comments may reflect the views not only of members of the AASC but also of constituents in Hong Kong who provided comments to the HKSA.

If you require any further information on this submission, please contact our Deputy Director (Ethics & Assurance), Stephen Chan < [schan@hksa.org.hk](mailto:schan@hksa.org.hk) >, in the first instance.

Yours faithfully,

WINNIE C.W. CHEUNG  
SENIOR DIRECTOR

PROFESSIONAL & TECHNICAL DEVELOPMENT

WCC/SSLC/jc

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