



18 April 2018

To: Members of the Hong Kong Institute of CPAs  
All other interested parties

## INVITATION TO COMMENT ON IFAC'S INTERNATIONAL ETHICS STANDARDS BOARD FOR ACCOUNTANTS (IESBA) CONSULTATION PAPER

### *Proposed Strategy and Work Plan, 2019-2023*

*Comments to be received by 15 June 2018*

The Ethics Committee of the Hong Kong Institute of Certified Public Accountants is seeking comments on the IESBA Consultation Paper which have been posted on the Institute's website at:

<http://www.hkicpa.org.hk/en/standards-and-regulations/standards/code-of-ethics/exposure-drafts/>

The proposed Strategy and Work Plan projects the IESBA's vision for the International Code of Ethics for Professional Accountants ("Code") in the global economy. The IESBA's future priorities and actions will be guided by three strategic themes:

- Advancing the Code's relevance by keeping it fit-for-purpose for a rapidly changing world, and further strengthening ethical conduct and independence standards;
- Deepening and expanding the Code's impact and influence through increased global adoption and implementation; and
- Enriching the IESBA's perspectives and capacities through proactive stakeholder dialogue and co-operation.

The IESBA welcomes comments on any aspect of its proposed Strategy and Work Plan. The IESBA in particular would welcome respondents' views on the following:

- Do you agree with the proposed criteria for the IESBA to determine its actions and priorities over the strategy period?
- Do you support the actions that have been identified with respect to each strategic theme? If not, please explain why.
- Recognizing that this proposed strategy and work plan is ambitious, do you believe the IESBA should accelerate or defer any particular work stream(s)? If so, please explain why.
- Do you have comments on any other matters addressed in this consultation paper or any significant matters not covered in this consultation paper that you believe the IESBA should address?

The Ethics Committee invites your comments on the Consultation Paper by **15 June 2018** to allow your comments to be considered in developing its response to the IESBA. Comments should be supported by specific reasoning and should be submitted in written form.



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

Comments may be sent by mail, fax or e-mail to:

Standard Setting Department  
Hong Kong Institute of Certified Public Accountants  
37/F., Wu Chung House  
213 Queen's Road East  
Hong Kong

Fax number (+852) 2865 6776  
E-mail: [commentletters@hkicpa.org.hk](mailto:commentletters@hkicpa.org.hk)

Comments will be acknowledged and may be made available for public review unless otherwise requested by the contributor.