香港特別行政區政府 財經事務及庫務局 財經事務科

香港金鐘道六十六號 金鐘道政府合署十五樓



FINANCIAL SERVICES BRANCH FINANCIAL SERVICES AND THE TREASURY BUREAU GOVERNMENT OF THE HONG KONG SPECIAL ADMINISTRATIVE REGION

15TH FLOOR QUEENSWAY GOVERNMENT OFFICES **66 QUEENSWAY** HONG KONG

話 TEL.:

2528 9156

圖文傳真 FAX.:

2869 4195

本函檔號 OUR REF:

ACCT/4/1 (2016) Pt 2

來函檔號 YOUR REF.:

C/EC

25 February 2016

Mr Chris Joy **Executive Director** Hong Kong Institute of Certified Public Accountants 37/F, Wu Chung House 213 Queen's Road East Wanchai, Hong Kong

Dear Mr Joy,

Invitation to Comment on IESBA Exposure Draft Limited Re-exposure of Proposed Changes to the Code Addressing the Long Association of Personnel with an Audit Client

I refer to your letter dated 19 February 2016.

We welcome HKICPA's efforts in launching local consultation on IESBA's Exposure Draft. We understand that it is your established practice to consult all relevant stakeholders and regulators on such Exposure Draft.

We trust that whatever decision is made by HKICPA, you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments.

Yours sincerely,

for Secretary for Financial Services and the Treasury