

**From:** [FSB Enquiry/FSB](#)  
**To:** [P.T. Comment Letter](#)  
**Subject:** Re: Invitation to Comment on IAASB Exposure Draft - Proposed ISA 240 (Revised), The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements and Proposed Conforming and Consequential Amendments to Other  
**Date:** Monday, 4 March 2024 7:05:30 pm  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[image003.png](#)  
[image004.gif](#)

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Dear Sir/Madam,

I refer to your email dated 7 February 2024 to the Financial Services and the Treasury Bureau.

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

We trust that you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments and can offer their comments.

Best regards

Gillian CHAN

Assistant Secretary for Financial Services & the Treasury (Financial Services)

Financial Services Branch 財經事務科

Financial Services and the Treasury Bureau 財經事務及庫務局

The Government of the Hong Kong Special Administrative Region 香港特別行政區政府

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**From:** P.T. Comment Letter <[commentletters@hki CPA.org.hk](mailto:commentletters@hki CPA.org.hk)>

**Sent:** Wednesday, February 7, 2024 12:19 PM

**Subject:** Invitation to Comment on IAASB Exposure Draft - Proposed ISA 240 (Revised), The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements and Proposed Conforming and Consequential Amendments to Other ISAs

Dear Sir/Madam,

**Invitation to Comment on International Auditing and Assurance Standards Board's (IAASB) Exposure Draft - Proposed International Standard on Auditing 240 (Revised), The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements and Proposed Conforming and Consequential Amendments to Other ISAs**

We are writing to seek your organization's comments on the captioned Exposure Draft.

The full Exposure Draft can be accessed on the HKICPA website at:

<https://www.hkicpa.org.hk/en/Standards-setting/Standards/Open-for-comment-documents/Auditing-and-Assurance>

We would be grateful for your comments on the Exposure Draft by **5 May 2024**.

Thank you.

Yours faithfully,

Standard Setting Department

Hong Kong Institute of Certified Public Accountants

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