

From: [info](#) on behalf of [HKAB](#)
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 ISAs
Date: Friday, 3 May 2024 2:53:08 pm

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Dear Ms. Kwei,

Thank you for your email dated 7 February 2024 inviting the Association's comments on the captioned IAASB Exposure Draft. We have no additional comments to raise at this stage.

If you have any questions, please contact our Secretariat Ms Tavy Ting (email: tavyting@hkab.org.hk / tel: 2567 1363).

Best regards

Queenie Wong
Secretary

The Hong Kong Association of Banks
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From: "P.T. Comment Letter" <commentletters@hkipa.org.hk>
To: undisclosed-recipients;
Date: 07/02/2024 12:21 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
CPA: The Success Ingredient