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**Certified Public Accountants**  
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THE INSTITUTE  
OF CHARTERED  
ACCOUNTANTS  
IN ENGLAND AND WALES

*Jointly present*

*Ethics Seminar*

# Reporting on Non-Compliance with Laws & Regulations

(Programme Code: S160323J)

**Speaker:**

**Alden Leung 梁國基**

Risk Management Leader of Ernst & Young  
Chairman of the HKICPA's Ethics Committee  
(from July 2012 to December 2015)

Technical Advisor to the International Ethics Standards  
Board for Accountants (IESBA) 2014 – 2015

**Chairman:**

**Chris Joy**

Executive Director of the HKICPA

**Date: 23 March 2016, Wednesday**

**Time: 6:30 p.m. - 7:00 p.m. Networking & Light Refreshment**  
**7:00 p.m. - 8:30 p.m. Seminar**

**Language: English**

**Price:**

HK\$190 for member or student of Organizers & Co-Organizers  
HK\$180 for online enrolment (for HKICPA members only)  
HK\$330 for non members

**CPD Hours: 1.5**

**Competency: Ethics and regulations**

**Rating: Intermediate**

(Please refer to the [Institute's online CPD Learning Resource Centre](#))

**Venue:**

Hong Kong Institute of CPAs,  
27<sup>th</sup> Floor, Wu Chung House  
Queen's Road East, Wanchai, Hong Kong

The International Ethics Standards Board for Accountants (IESBA) issued in 2015 a revised Exposure Draft on "Responding to Non-compliance with Laws and Regulations". The proposed standard sets out a new framework to guide professional accountants in deciding how best to act in the public interest when they come across an act or suspected act of non-compliance with laws and regulations, and in particular whether such matters should be reported to the appropriate authorities. The proposed standard has potentially significant implications for auditors, other professional accountants in public practice as well as professional accountants in business. The first Exposure Draft issued in 2012 attracted significant attention and debate around the world. Based on the comment letters received from stakeholders and other extensive consultation with stakeholders, including roundtables in Hong Kong, Washington DC and Brussels in 2014, the revised Exposure Draft was developed using a new approach.

In this seminar, the speaker will recap the main issues of the 2012 first Exposure Draft, explain the subsequent change in approach, and provide an overview of the 2015 revised Exposure Draft. The speaker will also discuss how an ethics standard based on this latest Exposure Draft will impact on professional accountants in practice and in business.

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## ENROLMENT FORM (S160323J)

Finance & Operations Department,  
 Hong Kong Institute of CPAs,  
 37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

[Please click here for online enrolment](#)

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2							
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