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AIA Supporting CPD WEBINAR

Navigating the New Auditing Era

(From Compliance to Fraud Lens: ISA 315, 240 and 570)

Date: 13 May 2026 Wednesday (*Enrollment closed on 12 May 2026*)

Time: 12:30 – 14:00 **CPD Units:** 1.5 units

Fee: Free (\$50 for CPD Certificate Admin fee)

Language: Chinese

Enrollment link: <https://forms.gle/2m22qKwm8hcKCWo5A>

Webinar Zoom Link: <https://us06web.zoom.us/j/81833002386?pwd=qm8TkFJaL6BbPsbaWad2LKKEGM43Hy.1>

Meeting ID: 818 3300 2386

Passcode: 998755

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Webinar Outline:

The auditing landscape is undergoing a fundamental transformation. With ISA 315 (2019) already in place and the upcoming effective dates for ISA 240 (Fraud) and ISA 570 (Going Concern) on 15 December 2026, the "standard" audit is a thing of the past.

The expanded standards demand granular risk assessment and a forensic mentality. Veteran expert KC Cheng will explain why auditors must move beyond checklists to adopt a proactive fraud lens perspective—and what this means for management and board-level disclosures.

Key Discussion Points

- • The Volume Shift: Why the new standards are significantly larger and what this means for audit depth.
- • Fraud Lens & Management Override: Moving beyond sampling to forensic-style testing, with focus on management override of controls.
- • Going Concern - Heightened Evidence: Under ISA 570, management's burden of proof has increased, requiring stronger evidence and deeper auditor analysis.
- • Strategic Impact on the Board: What INEDs, board members, CFOs and management must understand about their evolving relationship with auditors, transparency in reporting, and group audit implications across subsidiaries.

Who Should Attend?

- • INEDs & Board Members: Understand new fraud and going concern expectations.
- • Management & CFOs: Prepare for heightened demands in data and analysis.
- • Auditors & Practitioners: Master the shift from compliance to investigative mindset.

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Speaker:

Mr. KC Cheng FCA

- Credentials: FCA, MPA, MA (English for the Professions)
- Background: Former Deloitte Partner, Chartered Accountant, IPO reporting accountant, expert witness in auditing disputes.
- Experience: Pre-IPO advisory, tax investigations, M&A, corporate restructuring, IP disputes, and cross-border China business.
- Unique Edge: Dual Master's degrees and bilingual expertise, bridging technical accounting with persuasive communication in legal and regulatory settings.

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