

MIA WEBINAR SERIES

# ISA 220 & 230: QUALITY CONTROL FOR AN AUDIT OF FINANCIAL STATEMENTS AND AUDIT DOCUMENTATION

25 August 2021 (Wednesday), 9.00 am – 1.15 pm

The International Standard on Auditing (ISA) 220 Quality Control for an audit of financial statement deals with the specific responsibilities of the auditor regarding quality control procedures for an audit of financial statements. This ISA also contains specific audit documentation requirements.

ISA 230 on Audit Documentation, on the other hand, deals with the auditor's responsibility to prepare audit documentation for an audit of financial statements, namely the record of audit procedures performed, relevant audit evidence obtained, and conclusions the auditor reached.

## OBJECTIVES

This programme aims to help you to:

- Understand the scope of ISA 220 on Quality Control for an Audit of Financial Statements and ISA 230 on Audit Documentation
- Understand the objectives of the auditor
- Be aware of the requirements of the respective ISAs.
- Understand the impact of the COVID-19 pandemic on Audit Documentation

## METHODOLOGY

A highly interactive learning session with trainer/speaker-led facilitation, live Q&As, quick polls/surveys, self-assessment quizzes and participant's feedback on learning outcome achievement.

## WHO SHOULD ATTEND

- Remisiers and CMSRL License Holders
- Private Bankers and Relationship Managers
- Registered and Licensed Financial Planners/Advisors
- Management and Staff of Investment/Commercial/Islamic Banks
- Public and Industry Related Professionals
- Management of Stock Broking Firms
- Business Reporters

## PROGRAMME OUTLINE

8.30 am – 9.00 am	Participants login to join the webinar
9.00 am – 11.00 am	<b>Session 1</b> <ul style="list-style-type: none"> <li>• Introduction to ISA 220 on Quality Control for an Audit Of Financial Statements</li> <li>• Objective of the Auditor</li> <li>• Requirements in Accordance with ISA 220 <ul style="list-style-type: none"> <li>&gt; Leadership responsibilities for quality on audits</li> <li>&gt; Relevant ethical requirements</li> <li>&gt; Acceptance and continuance of client relationships and audit engagements</li> <li>&gt; Assignment of engagement teams</li> <li>&gt; Engagement performance <ul style="list-style-type: none"> <li>– Direction, supervision and performance</li> <li>– Reviews</li> <li>– Consultation</li> <li>– Engagement quality control review</li> <li>– Differences of opinion</li> </ul> </li> <li>&gt; Monitoring</li> <li>&gt; Documentation</li> </ul> </li> </ul>
11.00 am – 11.15 am	Break
11.15 am – 1.15 pm	<b>Session 2</b> <ul style="list-style-type: none"> <li>• Introduction to ISA 230 on Audit Documentation</li> <li>• Objective of the Auditor</li> <li>• Requirements in Accordance with ISA 230 <ul style="list-style-type: none"> <li>&gt; Timely preparation of audit documentation</li> <li>&gt; Segment information documentation of the audit procedures performed and audit evidence obtained</li> <li>&gt; Assembly of the final audit file</li> <li>&gt; Discussion on the impact of COVID-19 pandemic</li> </ul> </li> </ul>
1.15 pm	End of Webinar

*NOTE: The order of topics to be covered may be revised at the trainer/speaker's discretion.*

# ISA220 & 230: Quality Control for an Audit of Financial Statements and Audit Documentation

With immediate effect, enrolment for all CPE programmes will be  
**STRICTLY VIA ONLINE REGISTRATION ONLY**

## REGISTRATION PROCESS



- To view more events and download the full brochure, please visit: [pd.mia.org.my](http://pd.mia.org.my)
- Search and select the event
- Click 'Register' to experience the new system by continuing with the respective steps below:

### EXISTING USER



### NEW USER



For any assistance, please call (8.45am-5.30pm, Monday-Friday)  
**MIA Help Desk @ 603-2722 9000**

## TERMS & CONDITIONS FOR WEBINAR

### WEBINAR FEE

- Fee is payable to MALAYSIAN INSTITUTE OF ACCOUNTANTS
- For selected webinars, the fee includes e-materials.
  - Individual Registration:** Full payment shall be made at the point of online registration.
  - Corporate Registration:** Full payment shall be made within thirty (30) days from the date of the Invoice or 1 day before the webinar, whichever earlier.
- Access to join the webinar shall be granted only upon full payment as per the above requirement.

### WEBINAR ACCESS LINK

- The Access Link will be emailed at least 24-hours before the commencement of the webinar.
- The Access Link is unique and should not be forwarded/shared with others.

### CANCELLATION

Should the participant decide to cancel his/her enrolment, a cancellation policy shall be applied as follows:

- For written cancellation received with minimum seven (7) days' notice from the date of the webinar, no penalties will be imposed and full refund will be made to participants who have paid.
- For written cancellation received less than seven (7) days from the date of the webinar, an administrative charge of 20% of the registration fee will be imposed. Unpaid registrations will also be liable for a 20% administrative charge.
- No refunds will be made for written cancellations received on the day of the webinar or for participants who failed to join the webinar. Unpaid registrations will also be liable for full payment of the registration fee.
- Replacing registered participants is not allowed.

### PARTICIPANT'S CLASSIFICATION AND INFORMATION

Category: Corporate/Individual

- Please select the participant classification carefully as it determines the fee payable. No alteration will be allowed upon registration.
- The information on Corporate/Individual provided shall be deemed true and correct. No alteration will be allowed upon registration.

### METHODOLOGY, CERTIFICATE OF ATTENDANCE AND CPE CREDIT HOURS

- Live Q&As, quick polls/surveys will be carried out throughout the webinar.
- For selected webinars, pre and/or post course materials will be shared with participants.
- Self-assessment quizzes at the beginning as well as at end of the webinar will be given to enable participants to self-evaluate themselves on their learning performance and level of understanding of the programme content.
- Participants will be issued with an e-certificate of attendance and awarded CPE credit hours upon strict compliance of the following terms:
  - Remain logged in at least 80% of the time allocated for the webinar.
  - Submit the post-course evaluation on learning outcome within 3 days after the completion of the webinar (late submission of the post-course evaluation will not be entertained).
- CPE credit hours will be credited into the MIA Member Services Portal within 14 days of the webinar for participants who have complied with all terms and conditions stipulated herein.
- Listening to pre-recorded webinar and/or reading from past webinar e-material shall not qualify as structured CPE credit hours.

### COPYRIGHT

The materials of the webinar shall not be disclosed or used in any manner, either wholly or partially against any other parties and/or used in any manner, either wholly or partially as a defence by you and/or any other parties under any circumstances. The participants are therefore prohibited from reproducing any materials of this programme. All copyright and/or intellectual property rights in any relevant materials produced in this programme will remain with the party who produced such materials.

MIA disclaims responsibility for the materials of this programme. Neither the MIA, its Council or any of its Boards or Committees nor its staff shall be responsible or liable for any claims, losses, damages, costs or expenses arising in any way out of or in connection with any persons relying upon the materials provided during the webinar.

### DATA PROTECTION

Information given by the participants to MIA is true, accurate and to the best of their knowledge. The participants have read and agreed with the Privacy Notice as stated on MIA's official website and therefore, allow MIA to collect, process, store and use the participants' data other than what is provided under the Personal Data Protection Act 2010.

### EXCLUSION OF LIABILITY

This webinar shall not constitute an endorsement of the speaker(s) by MIA and MIA shall not be liable for whatsoever circumstances arising from any engagement between the speaker(s) and the webinar's participants.

### DISCLAIMER

Malaysian Institute of Accountants (MIA) reserves the right to change the speaker(s), date(s), time(s) and to cancel the webinar should circumstances beyond its control arise. MIA shall not be responsible for any costs, damages or losses incurred by the participant due to the changes and/or cancellation. MIA also reserves the right to make alternative arrangements without prior notice should it be necessary to do so. Upon registering, you are deemed to have read and accepted the terms and conditions herein.

## SPEAKER/TRAINER

### DR YEE HUN LEEK

BSc (Econ) Hons (London), MSc in Accounting, PhD (Curtin), CA(M), FCCA (U.K), CTP, CP (Consulting) AIMUK, PHF

Dr Yee is founder and managing partner of chartered accountants' firm, YHL & Associates, and the founder and executive director of YHL Consulting Group Sdn. Bhd., a tax and business consultancy company. He is the Technical Consultant of a leading cloud accounting software provider with clients in Asia. He is an approved auditor and tax agent licensed by the Ministry of Finance, with over 25 years of experience in audit, tax, accounting and consultancy services. Currently, he is an Adjunct Professor of a private University College and an Adjunct Associate Professor of a private University in Malaysia.

Dr Yee holds a BSc in Economics, majoring in Management Studies from University of London; an MSc in Accounting & Finance from University of Gloucestershire, UK; and a PhD in Accounting & Finance from Curtin University, Australia. He is a fellow member of ACCA (UK), a Chartered Accountant of MIA, member of ASEAN Chartered Professional Accountants, and associate member of CTIM. He is also a Certified Practitioner in Consulting of the Association of International Management, UK, and a Certified Consultant of the Asian Management Association (Singapore).

## WEBINAR FEES

Member/Member Firm	RM 290
Non-member	RM 390

*Preferred Payment: Pay with MIA-CIMB Affinity Credit Card.*

## WEBINAR DETAILS & REGISTRATION

25 August 2021 (Wednesday)

Session 1 : 9.30 am – 11.00 am

Session 2 : 11.15 am – 1.15 pm

Contact	: Vino
Tel	: 03 2722 9290
Fax	: 03 2722 9009
Email	: <a href="mailto:sp@mia.org.my">sp@mia.org.my</a>
Address	: Malaysian Institute of Accountants Dewan Akauntan Unit 33-01, Level 33, Tower A, The Vertical Avenue 3, Bangsar South City No. 8, Jalan Kerinchi 59200 Kuala Lumpur