

核數師就審計財務報告須承擔的責任

本行的目的是，就財務報表整體是否沒有因欺詐或錯誤而導致的重大錯誤陳述，得到合理的保證，並出具包括本行意見的核數師報告。合理保證為高水平的保證，但不能確證按照《香港審計準則》審計時，有重大錯誤陳述時總能發現。錯誤陳述可由欺詐或錯誤引起；假如個別或總計起來的錯誤陳述，可合理預期影響財務報表使用者依據財務報表而作出的經濟決定，則有關錯誤陳述可視為重大。

在按照《香港審計準則》進行審計的過程中，本行運用了專業判斷，並且保持專業懷疑態度。本行同時：

- 識別並評估由於欺詐或錯誤而導致財務報表出現重大錯誤陳述的風險，設計並執行審計程序以應對該等風險，以及獲取充足而適當的審計憑證，作為本行意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或內部監控被凌駕，因此未能發現因欺詐而導致出現重大錯誤陳述的風險，高於未能發現因錯誤而導致出現重大錯誤陳述的風險。
- 瞭解與審計相關的內部監控，以設計在有關情況下適當的審計程序，但並非為了就議會的內部管控是否有效而發表意見。
- 評價理事所採用的會計政策是否適當，以及其會計估算和相關披露是否合理。
- 斷定理事採用的持續經營會計準則是否適當，並根據所得的審計憑證，確定是否存在與事項或情況有關的重大變數，從而可能導致對議會的持續經營能力產生嚴重疑慮。本行若斷定存在重大變數，須於核數師報告中提醒注意財務報表中的相關披露；如有關披露不充份，則須發表非無保留意見。本行的結論是基於截至本核數師報告之日止所取得的審計憑證。不過，未來事件或情況可能導致議會不能持續經營。
- 評估財務報表的整體列報方式、結構、內容(包括披露事項)，以及財務報表是否公允反映相關交易及事件。

本行與負責管治的人士就多項事宜有所溝通，其中有審計的計劃範圍與時間安排，以及重大審計結果，包括本行在審計過程中所找出內部監控的重大缺陷。

執業會計師

張慶植會計師行有限公司

香港，二零一八年九月十一日

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Hong Kong Standards on Auditing (HKSA) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Charles H. C. Cheung & CPA Limited

Certified Public Accountants (Practising)

Hong Kong, 11th September, 2018