



## The Institute of Certified Public Accountants of Cyprus (ICPAC)

### Agenda for webinar “Forming an opinion and modifications to the opinion (ISA 700, ISA 701 and ISA 705 and reference to dual opinion (TC 1/2022)) and going concern considerations (ISA 560 Going Concern)”

Time / Duration	Session
9:00 -10:30	<ul style="list-style-type: none"><li>• The Content of the Auditor’s Report</li></ul>
<b>10:30- 10:45</b>	<b>Break</b>
10:45- 13:15	<ul style="list-style-type: none"><li>• Forming an Audit Opinion</li><li>• The modified Audit Report</li><li>• Going Concern and the implications in the Auditor’s Report</li></ul>

Duration: 4,25 hours (break included), corresponding to **4 CPDs**

#### **Instructor:**

Costas Seraphim | Professional Qualifications Lead, Tutor & Consultant

Costas holds a BA (Honours) in Economics from the University of Essex. He qualified as a Chartered Accountant in 1992. He has been a member of the Institute of Certified Public Accountants of Cyprus (ICPAC) since 1993.

Upon his return from the UK, he joined Deloitte & Touche in Nicosia and joined Intercollege in 1995 as a senior officer and tutor for the ICAEW courses. In July 1998 he joined Cyprus College as a Director of the School of Professional Studies and Head of the ICAEW Courses. 11 years later, in September 2009, Costas joined PwC as the Head of PwC’s Academy Cyprus, a position he held for 13 years. As of July 2022, he started his own business, still maintaining his relationship with PwC’s Academy as a Professional Qualifications Lead and Consultant.

Costas has taught courses for ICAEW and ACCA exams since 1994, as well as open seminars, specialising in Financial Reporting and Auditing. He delivered courses in many



parts of the world such as Greece, Malta, Poland, Russia, Serbia, Romania, Hungary, Dubai, Qatar and Mauritius. He has also been involved in the preparation of textbooks in IFRSs and ISAs in Greek.

Costas has served as a member of the Board of ICPAC for two consecutive terms and he was the President of the Accounting and Auditing Standards Committee of ICPAC for two years. He was a member of the Ethics Committee for four years. He is an accredited coach under the European Mentoring and Coaching Council (EMCC), mainly involved in Business Coaching.

He is an approved trainer (E000849) under the Cyprus Human Resources Development Authority (CyHRDA).