



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
09:00 – 10:30	• The Content of the Auditors’ Report
10:30 – 10:45	Break
10:45 – 13:00	• Forming an Audit Opinion • The modified Audit Report • Going Concern and the implications in the Auditors’ Report

Duration of Day: 4 hours (break included), corresponding to **3,5 CPDs**

Instructor:

Costas Seraphim | Professional Qualifications Lead & Consultant, PwC’s Academy