



The Institute of Certified Public Accountants of Cyprus (ICPAC)

Agenda for the webinar “Forming and modifying audit opinion (ISA 700, 701, 705), Dual opinion (TC 1/2022), and going concern considerations (ISA 570)”

Time / Duration	Session
9:00 - 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 • The “dual opinion”

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

Speaker:

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