HAT Technical

MEMO 14/20

To: All firms
From: Simon Kettlewell
Date: 30 September 2020

UPDATE TO THE HAT NON-AUDIT ASSIGNMENTS MANUAL:
AMENDMENTS FOR PERIODS COMMENCING ON/AFTER 1 JANUARY 2020

The HAT Non-Audit Assignments Manual has been updated as part of our annual update cycle.

The changes made are relatively minor - references to the revised Code of Ethics as issued by the Regulatory Bodies have been updated and references to first time adoption of the Triennial Review amendments to FRS 102 have been removed.

The revised Manual should be used for any accounting period commencing on or after 1 January 2020 and is therefore titled "January 2020". For periods commencing prior to this, the HAT Non-Audit Assignments Manual (January 2019) should still be used.

All amended documents are annotated as "09/20" in the footer.

Users should download the Manuals **IN FULL** from the members area of our website .

The Audit Manual, LLP Manual and Groups Manual have all been updated and will be released today (by way of TM 13/20, TM 15/20 and TM 16/20 respectively).

Where necessary we will also update our specialist Manuals over the next few months.

For firms using CaseWare, these changes will (where relevant) be reflected in the next update of the template which we expect CaseWare to issue in due course.

We are always pleased to receive feedback on our manuals. If you have any comments on this Manual then please email simon@hatgroup.co.uk