MEMO 15/20

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

UPDATE TO THE HAT LLP MANUAL:
AMENDMENTS FOR PERIODS COMMENCING ON/AFTER 15 DECEMBER 2019

The HAT LLP Manual has been updated as part of our annual update cycle.

The LLP-specific amendments are relatively minor and reflect changes made in the Corporate Audit Manual (for example, minor changes to the assignment terms letter and disclosure checklists).

Auditors of LLP's must familiarise themselves with the amendments made to the Corporate Audit manual in respect of the revisions to the ISA (UK) requirements.

The revised Manual should be used for any accounting period commencing on or after 15 December 2019 and is titled "January 2020". For periods commencing prior to this, the HAT LLP 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, Non-Audit Assignments Manual and Groups Manual have all been updated and will be released today (by way of TM 13/20, TM 14/20 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