YOUR COMPLIANCE PARTNER

MEMO 07/24

To: Subscribers of the Methodology
From: Simon Kettlewell
Date: 12 December 2024

UPDATE TO THE HAT CORPORATE AUDIT METHODOLOGY:
AMENDMENTS FOR PERIODS COMMENCING ON/AFTER 1 JANUARY 2024

The HAT Corporate Audit Methodology has been updated as part of our annual update cycle.

PLEASE NOTE: The only changes made are to the IFRS and FRS 101 disclosure checklists, reflecting amendments to IFRS standards which are effective for accounting periods commencing on or after 1 January 2024.

As a result, the methodology has been renamed to "HAT Corporate Audit methodology – January 2022 (12-24 Update)".

The amended documents are annotated as "12/24" in the footer.

Users are encouraged to download the Methodology IN FULL from the Members' Area of our website. However, the updated disclosure checklists could be copied and pasted over the existing versions if preferred.

Caseware users: these checklists need to be accessed from Sharefile / downloaded to a local network location.

MyWorkpapers users: the updated checklists will be made available in the next update of the template.

We are always pleased to receive feedback on our Methodologies; if you have any comments, please email simon@hatgroup.co.uk