YOUR COMPLIANCE PARTNER

MEMO 06/26

To: Subscribers of the methodology
From: Andrew Jarvis
Date: 16 March 2026

UPDATE TO THE HAT PRACTICE ASSURANCE FRAMEWORK: 2026 UPDATE

The HAT Practice Assurance Framework has been updated as part of the annual update cycle.

The driver for this update is the issue of a pro-forma letter for personal tax assignments subject to Making Tax Digital (MTD) requirements. This is included at Appendix 6.5.1a.

A few other minor enhancements have been made as set out below. There is no effective date from which to apply them and no direct action is required by users:

- Appendix 3.6 – an error in the reference to the ICAEW and ACCA Code of Ethics has been corrected in the Client Disengagement Letter;
- Appendix 6.3.1 which provide engagement letter wording for Company Secretarial services has been bolstered and now deals with acting as a client's registered office;
- Appendix 6.5.1 which deals with clients not subject to MTD has been renamed Appendix 6.5.1b;
- The treatment of overpaid client fees is clarified in the text of Chapter 7;
- Appendices, 1.1, 1.2. 6.1 and 9.1 which provided details of the contents of other HAT methodologies have been removed as these represented a duplication of material; and
- The Contents document has been updated to reflect the above changes.

The Framework follows our new naming convention, and the left-hand footers now refer to "Practice Assurance". Where the documents have been amended in this update, the right-hand side footer states 03/26.

This update does **not** cover any change which may be required to the Company Secretarial letter of engagement when the requirement for firms to be Authorised Corporate Service Providers (ACSPs) to file documents at Companies House is implemented. This will be dealt with by a separate update when this is implemented.

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

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