



MEMORANDUM

To: Technical Representatives
From: Simon Kettlewell
Date: 13 February 2015
Ref: TM 01/15

EXCEL VERSION OF THE HAT AUDIT MANUAL

Whilst a number of firms have signed up to, or continue to express an interest in, using Caseware to undertake audit assignments, there are inevitably some HAT members for whom the decision to go paperless is not economical.

We are therefore releasing an Excel version of the current Audit Manual (September 2013). The Excel version of the Manual is primarily aimed at the audit of companies preparing financial statements under the FRSSE and using the uncomplex programmes for the fieldwork sections.

The Excel version of the manual is designed to be used where one person is carrying out all of the audit work - there is no facility for the Excel workbook to be "split" so that it can be used by 2 users on separate machines.

As there are inherent limitations and assumptions in this model, please note that this version of the manual is not to be taken as being a "100%" replacement of the full September 2013 Audit Manual - schedules from the full Manual will still need to be used (such as the Assignment Terms letter, Letter of Representation, Disclosure checklist etc.)

The limitations and assumptions, as well as the guidance on how to use this Excel version of the Manual, are detailed in the Instructions tab.

Supporting working papers can be added into the Excel workbook in the relevant sections if so desired (such that this could be used as a paperless audit file). HOWEVER, please remember that certain documents will still need to be extracted from the full Audit manual, which may restrict this pack's use as a paperless system.

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The Excel version of the manual is available for download from Sharefile – it can be found in its own folder named “HAT Uncomplex Audit pack (Excel)”.

We will listen to any feedback on the Excel version of the manual before considering whether any other HAT manuals should receive an Excel alternative. Therefore if you have any comments on this version of the manual please email simon@hatgroup.co.uk.