



MEMORANDUM

To: Technical Representatives
From: Matthew Shaw
Date: 15 January 2016
Ref: TM 01/16

IFRS DISCLOSURE CHECKLISTS

Work has now been completed on IFRS Disclosure Checklists which comprise part of Chapter 4 of the HAT Audit Manual (January 2015).

To ensure that hyperlinks included within the text of Chapter 4 work (as previously, there was a single “placeholder” at Appendix 4.3), the entire content of Chapter 4 of the HAT Audit Manual is being distributed to accompany this Technical Memo, although it should be noted that neither the text itself, nor Appendices 4.1, 4.2, 4.4 and 4.5 have been otherwise amended.

All users of the HAT Audit Manual should therefore replace the existing Chapter 4 with the updated Chapter 4 which accompanies this Technical Memo.

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