



## MEMORANDUM

**To:** Technical Representatives  
**From:** Roger Morris  
**Date:** 25 January 2016  
**Ref:** TM 02/16

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### SRA ACCOUNTANTS' REPORT REQUIREMENTS

It has been identified that there is a minor error to one question on the Acceptance of Engagement Checklist in the HAT SRA Accounts Rules 2011 Manual (Appendix 3.1, November 2015 Manual), which may lead to an incorrect conclusion being reached as to whether or not a solicitors' practice is required to obtain an Accountant's Report.

This Checklist has been revised, and it has been dated "01/16". This Checklist should be copied over the version in your Manual and used with immediate effect.

HAT would like to apologise for any inconvenience this error has caused.

12 COCK LANE, LONDON EC1A 9BU  
TEL: 020 7213 9911 FAX: 020 7213 9922  
EMAIL: [hat@hatgroup.co.uk](mailto:hat@hatgroup.co.uk)  
[www.hatgroup.co.uk](http://www.hatgroup.co.uk)

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REGISTERED IN ENGLAND NO 1206921 AS HOLBORN ACCOUNTANCY TUITION LIMITED AT THE ABOVE ADDRESS