



MEMORANDUM

To: Technical Representatives
From: Simon Kettlewell
Date: 29 February 2016
Ref: TM 07/16

EXCEL VERSION OF THE HAT AUDIT MANUAL ~ JANUARY 2015

We are pleased to release an update to the Excel version of the Audit Manual, based on the January 2015 edition. The Excel version of the Manual is **SOLELY** aimed at the audit of companies preparing financial statements under the FRSSE (effective January 2015) and using the uncomplex programmes for the fieldwork sections.

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 January 2015 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.

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

PLEASE NOTE: this will be the final manual that is made available through Excel – going forward, the inherent complexities of FRS 102 and FRS 102 Section 1A will render it impractical to produce an Excel pack. Therefore, it is expected that this Excel workbook will cease to be effective at the end of 2016. If clients are still using FRSSE (effective April

12 COCK LANE, LONDON EC1A 9BU
TEL: 020 7213 9911 FAX: 020 7213 9922
EMAIL: hat@hatgroup.co.uk
www.hatgroup.co.uk

ACCOUNTING DIRECT PLUS LIMITED . ALWYNS LLP . APPLEBY & WOOD . ASHCROFT ANTHONY . BARRONS . BEAVIS MORGAN LLP . BIRD LUCKIN . BOURNER BULLOCK
BREWERS . CALDER & CO . CAS HOUSE LIMITED . CLB COOPERS . CMB PARTNERSHIP . COLE MARIE & CO . CONWAY FIELDEN GOUGH . COX COSTELLO & HORNE
DE VINES ACCOUNTANTS . ELLIOTT STEWART & CO . EVERETT & SON . FENLEYS . FRANCIS JAMES & PARTNERS LLP . FRANK HIRTH . F.W. SMITH RICHES & CO . GEORGE HAY & CO
GIBSON MCKERRELL BROWN LLP . GRANITE MORGAN SMITH . HARWOOD HUTTON LIMITED . HMT CORPORATE FINANCE LLP . HURKAN SAYMAN & CO . JAMES WORLEY & SONS
JOHN CUMMING ROSS LIMITED . KAJAINE LIMITED . KAY JOHNSON GEE . K BSP PARTNERS LLP . LAYTON TRAIN LIMITED . LEWIS GOLDEN & CO . MAGMA AUDIT LLP
MATTHEW EDWARDS & CO . MCBRIDES ACCOUNTANTS LLP . MELINEK FINE LLP . MEYER WILLIAMS . MMA PARTNERSHIP LLP . MUNSLAWS . MZ PARTNERS LIMITED
OXLADE & BOND . PKF LITTLEJOHN LLP . R. H. JEFFS & ROWE . SAWIN & EDWARDS . SAYERS BUTTERWORTH LLP . SCRUTTON BLAND . SHELLEY STOCK HUTTER . SILVER LEVENE
SIMMONS GAINSFORD LLP . SOTERIOU BANERJI . STEIN RICHARDS . STEPHENSON SMART . TIFFIN GREEN . VENTHAMS . WALLER & BYFORD . WELLERS . WILDER COE LLP . WMT LLP

2008), the previous version of the Excel Manual (released in February 2015, based on the September 2013 version of the Manual) remains relevant.

If you have any comments on this version of the manual please email simon@hatgroup.co.uk.