



## MEMORANDUM

**To:** Technical Representatives  
**From:** Simon Kettlewell  
**Date:** 24 March 2017  
**Ref:** TM 04/17

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### **UPDATES TO HAT MANUALS ~ JANUARY 2016**

Further to the release of the January 2016 versions of the HAT Audit Manual, the Groups Manual and the Non-Audit Assignments Manual (by way of TM18/16, 19/16 and 20/16 respectively), we have made some minor amendments to the Manuals, including reflecting current thinking regarding filing options for small companies.

Changes made include:

- The inclusion of a FRS 101 disclosure checklist;
- Amendments to the IFRS top-up programmes to cover FRS 101;
- Reflecting the removal of the need for shareholder approval when taking advantage of the reduced disclosure exemptions (both under FRS 102 and FRS 101);
- Re-naming the ‘filleting’ checklist to make it easier to locate, as well as updating the content of this and other disclosure checklists to reflect current views on what can and cannot be removed on filing;
- Clarifications added to the small companies exemption form;
- Simplification of the going concern checklist;
- The FRS 102 Section 1A disclosure checklist reflects the removal of the need to disclose auditor’s remuneration; and
- Relaxation of the criteria for adopting the mini audit approach set out in Chapter 6 of the Audit Manual.

The updated Manuals remain dated “January 2016”, to reflect the commencement date for accounting periods to which these Manuals relate.

Users should download the Manuals in full, overwriting any existing copies downloaded when they were first issued.

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For assignments currently in progress, it is not considered necessary to update all existing working papers to reflect the updates. However, for assignments not yet started, please use the updated version of the Manuals.

For firms using Caseware, these changes (with the exception of FRS 101 documentation) have, where relevant and practical been reflected in the next version of the template, which we expect Caseware to issue shortly.

We are always pleased to receive feedback on our manuals. If you have any comments on this Manual then please email [simon@hatgroup.co.uk](mailto:simon@hatgroup.co.uk).