

ACCOUNTANCY & AUDIT TECHNICAL UPDATE SUMMARY

QUARTER 1, 2018 MEETING



HAT
Training

1. **Overview of HAT's Courses, Technical Memos etc.**
2. **Money Laundering Regulations 2017 – a reminder of key issues, including:**
 - 10 steps that should have been undertaken;
 - Simplified Due Diligence;
 - High Value Dealers;
 - OPBAS.
3. **The Criminal Finances Act 2017, including:**
 - Overview;
 - Key facts;
 - Defence;
 - What firms should do.
4. **Financial Reporting and Business Issues, including:**
 - Changes to FRS 102;
 - Amendments to FRS 105;
 - Landlords corner;
 - GDPR update;
 - IFRS 15.
5. **Audit Update, including:**
 - Bank letters;
 - Depreciation;
 - Revised financial statements
 - The price of getting ethics wrong.
6. **Specialist Areas:**
 - Charities: converting to CIO;
 - Whistleblowing guidance.

For firms who take 'in house' update meetings, please remember that if you would like us to present the meeting in a different order to the above, please let us know at the start of the meeting.

For all firms, we would like to remind you that the Quarterly meeting will be run in the HAT office on the following dates:

- » Thursday 1 March 2018 and
- » Thursday 5 April 2018.

The price for all member firms is £75 per person. Please note that the office quarterlies last 1 ¾ hours rather than 1 ½ hours, and start at 10am.

A combined Q1 and Q2 Update will also run in Newbury Park, East London on Thursday 3 May 2018.

Should you wish to attend one of these Updates, please email maggie@hatgroup.co.uk.

