

To: All firms
From: Andrew Jarvis
Date: 5 February 2018

HAT REGISTERED SOCIAL HOUSING PROVIDERS (RSHP) MANUAL – JUNE 2016

The HAT Registered Social Housing Providers Manual has been updated to reflect:

- The revised ISA (UK) and FRC Ethical Standard, which are applicable for periods commencing on or after 17 June 2016;
- Changes made to the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) since the Manual was last updated. This includes the impact of the 2017 Triennial Review. However, the impact of this is expected to be extremely limited;
- The replacement of the Homes and Communities Agency with Housing England as the regulator of RSHPs from January 2018;
- Other consequential amendments as a result of changes made to our Manuals during 2017.

The main impact is amendments to the letter of engagement and audit report wording. The Manual should be used for all assignments with periods commencing on/after 17 June 2016.

All documents in the Manual are dated 'June 2016' in the left hand footer.

We are always pleased to receive feedback on our manuals. If you have any comments on this Manual then please email andrew@hatgroup.co.uk