



Licensed practitioners are reminded of the requirement to subject their ATOL assignments for external review on a cyclical basis.

Whilst each regulator has their own specific rules, all firms carrying out ATOL assignments should check that the work was completed in accordance with the firm's procedures. Client files should be selected and reviewed to make sure that the procedures have been followed.

HAT can carry out hot or cold file reviews on ATOL assignments – these are priced at £375 for members and £465 for non-members (prices are stated ex VAT).

Firms must also remember the need to review, at least once a year, how effectively they are complying with the ICAEW Handbook / ACCA / ICAS Regulations - documentation to deal with this Annual Compliance Review can be found in the Practice Assurance module of our new Compliance Manual.

Should you wish to book in a review of your ATOL file, please contact Simon Kettlewell either by email (simon@hatgroup.co.uk) or by phone on 020 7213 9911.

HAT's Full Compliance Service Offering

