

To: All firms
From: Simon Kettlewell
Date: 31 January 2019

UPDATE TO THE HAT GROUP MANUAL: ANNUAL UPDATE

The HAT Groups Manual has been updated as part of our annual update cycle. The only amendments are:

- Some additional wording for the letter of engagement in respect of regulator access to working papers; and
- Clarifications added to the requirement to prepare consolidated accounts checklist.

The updated Manual is titled “January 2016 (12-18 Update)”. This reflects that the Manual still applies for accounting periods commencing on or after 1 January 2016, as well as covering amendments made for entities with accounting periods commencing **before** 1 January 2019.

There have also been changes made to the “Proforma Documents” folder; this has now been renamed “Proforma Documents – December 2018” and the following key amendment made:

- Updated Terms of Business, reflecting the changes required by the Insurance Distribution Directive as well as some further minor amendments.

All amended documents are annotated as “01/19” in the footer.

Users should download the Manuals **IN FULL** from the members area of our [website](#) , overwriting any existing copies downloaded when they were first issued.

The Audit Manual, Non-Audit Assignments Manual and LLP Manual have all been updated and will be released today (by way of TM 01/19, TM 02/19 and TM 03/19 respectively).

For firms using CaseWare, these changes will (where relevant) be reflected in the next update of the template which we expect CaseWare to issue in due course.

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