

To: All firms
From: Simon Kettlewell
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UPDATE TO THE HAT GROUPS MANUAL: AMENDMENTS FOR PERIODS COMMENCING ON/AFTER 1 JANUARY 2019

The HAT Groups Manual has been updated as part of our annual update cycle. The only significant amendment relates to the scoping of components.

The scoping considerations document has been updated to incorporate the category of a “material but not significant” component, and the form now clearly sets out the minimum audit work to be carried out, as required by ISA (UK) 600.

The updated Manual is titled “January 2019”, which reflects that the Manual is to be used for accounting periods commencing on or after 1 January 2019.

All amended documents are annotated as “09/19” in the footer.

Users should download the Manuals **IN FULL** from the members area of our [website](#).

The Audit Manual, Non-Audit Assignments Manual and LLP Manual have all been updated and will be released today (by way of TM 12/19, TM 13/19 and TM 14/19 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