

During this period of unprecedented uncertainty and constant change, we continue to closely monitor the situation and will respond as appropriate, following the latest advice from the Government.

In order to protect both our team and our clients during the current situation, we have taken a number of steps to mitigate the risks involved. These measures should enable us to continue to provide the services you are used to, albeit a little differently.

- All travel to client's premises has ceased.
- All our staff can work remotely, therefore our physical London office remains closed until further notice. The office phone has been diverted and calls are being handled in much the same way as they are normally. Can we please ask that if the call is not answered, you leave a voicemail, rather than simply pressing re-dial. All voicemails are electronically delivered and therefore will be actioned. These measures mean that we will continue to operate the Technical Helpline, but please bear with us, as due to the logistical challenges, it may take a little longer to get back to you.
- All quarterly meetings and other training courses currently scheduled will, where possible, be conducted remotely through GoToMeeting or similar platform. We will contact individuals booked on courses directly to explain these changes. Attendees will be sent a link in advance which they simply need to click on to access the remote meeting. This means you will still benefit from a "live" training course with the interaction with one of the HAT team.
- All currently scheduled CPD courses are also running live online. Recordings of courses we have previously run live online are available for purchase - please contact Andrew for details. Where possible, Career Development Courses will also run online.
- File reviews must be carried out remotely.
 - CaseWare backups can be uploaded through our secure file sharing portal. Details of how to access this can be provided on request.
 - Firms can provide us with access to a cloud-based system or remote access to the file on your server.
 - A scan or zipped copy of a 'paper' audit file can be uploaded through our portal.
 - Paper files must be sent direct to one of our team for review. Paper files can only be accepted on the following Conditions:

- You confirm that to the best of your knowledge no-one who has handled the file in the previous seven days has, or is suspected of having coronavirus either during that period or subsequently;
 - The file is couriered to the house of the reviewer and you agree not to retain this address or other contact information after the file has been successfully delivered;
 - Although HAT will do all we can to maintain the security of the file, you accept the risk, and confirm that you are adequately insured to cover any loss of the working papers whilst being delivered or held by HAT or the reviewer at their residential address; and
- As noted above, the HAT office is currently closed, so please DO NOT send files into the office for review.
- We are now able to send our card file dividers, although the process may be slower than normal. To order dividers, please email maggie@hatgroup.co.uk

Please note that these policies may have to change at very short notice, in response to the Government's daily updates.

We hope the above is clear and you understand the steps that we have taken. If you have any concerns over the continuation of service through this difficult time, please contact Andrew Jarvis (andrew@hatgroup.co.uk)

Wishing everyone the best in these difficult times

The HAT Group team