

# ACCOUNTANCY & AUDIT TECHNICAL UPDATE SUMMARY

---

QUARTER 3, 2020 MEETING



**Please note: We intend to run all currently scheduled Quarter 3 Updates remotely via Go To Meeting or equivalent. Please contact us if you have any questions regarding this.**

**1. Overview of HAT's Courses, Technical Memos etc.**

**2. Coronavirus: Accounting Implications**

- Impairment of assets;
- Accounting for Government support;
- Dividends;
- Going Concern;
- Disclosures.

**3. Coronavirus: Supplementary Matters**

- Company law amendments;
- Fraud and AML risks.

**4. Coronavirus: Audit Implications**

- Material uncertainty paragraphs;
- Modifications to audit reports.

**5. Coronavirus: Implications for Specialist Areas**

- Charities;
- SRA Accounts Rules;
- FCA Client Assets Reporting.

**6. The Revised Auditing Standards: A Preview**

- The Standards themselves;
- The new Audit Report.

For firms who take 'in house' update meetings, please remember that if you would like us to present the meeting in a different order to the above, let us know at the start of the course.

**All firms may book places on a live presentation of the update on Thursday 3 September 2020. The price for all member firms is £80 per person. These updates last around 1 ¾ hours and start at 9:30am.**

Should you wish to attend one of these Updates, please email [hat@hatgroup.co.uk](mailto:hat@hatgroup.co.uk).