

To: All firms  
From: Simon Kettlewell  
Date: 30 September 2020

---

### **UPDATE TO THE HAT GROUPS MANUAL: AMENDMENTS FOR PERIODS COMMENCING ON/AFTER 15 DECEMBER 2019**

The HAT Groups Manual has been updated as part of our annual update cycle.

The key changes made are to mirror some of the updates made to the Corporate Audit Manual and some technical changes made in ISA (UK) 600 around the provision of access to the working papers of non-UK component auditors (as opposed to non-EU component auditors). Some other minor amendments have been made to ensure consistency with the requirements of the revised Ethical Standard and updated ISA (UK) 600.

The changes to the Auditing Standards are effective for **accounting periods commencing on or after 15 December 2019.**

As these changes are most likely to affect clients with a 31 December 2020 year end and onwards (albeit care will be needed with short periods), we have updated the Manual and re-named this to the **Groups Manual (January 2020)**.

For periods commencing prior to 15 December 2019, the HAT Groups manual (January 2019) should still be used.

All amended documents are annotated as "09/20" 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 13/20, TM 14/20 and TM 15/20 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](mailto:simon@hatgroup.co.uk)