

To: All firms
From: Andrew Jarvis
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UPDATE TO THE HAT REGISTERED SOCIAL HOUSING PROVIDERS MANUAL: AMENDMENTS FOR PERIODS COMMENCING ON/AFTER 15 DECEMBER 2019

The HAT Registered Social Housing Providers (RSHP) Manual has been updated as part of our annual update cycle. The key driver of the update is the revision to the following Auditing Standards:

- ISA (UK) 540 *Auditing Accounting Estimates and Related Disclosures*
- ISA (UK) 570 *Going Concern*
- ISA (UK) 700 *Forming an Opinion and Reporting on Financial Statements*

The changes to the Auditing Standards are effective for **accounting periods commencing on or after 15 December 2019**. For periods commencing prior to 15 December 2019, the HAT Registered Social Housing Providers Manual - January 2019 should still be used.

As this Manual represents a 'top up' to be used in conjunction with other HAT Manuals, the specific changes made are minor and can be summarised as follows:

Planning changes

- Changes to the Audit File Set Up Control document to reflect changes made to the risk assessment in other Manuals;

Audit programmes

- A new question requiring consideration of accounting estimates to be documented using the specific audit programme found in the underlying Manual;

Finalisation

- The Audit report template has been updated per the FRC bulletin "Illustrative Statutory Audit Reports on United Kingdom private sector financial statements".

All amended documents are annotated as "02/21" in the footer. Users should download the Manual **IN FULL** from the Members' Area of our [website](#).

We are always pleased to receive feedback on our manuals. If you have any comments on this Manual then please email andrew@hatgroup.co.uk