



# **Accountancy & Audit Technical Update Summary**

Quarter 1, 2021 Meeting



**Please note: We intend to run all currently scheduled Quarter 1 Updates remotely via Zoom or equivalent. Please contact us if you have any questions regarding this.**

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

**2. Brexit Implications**

- Company law amendments;
- Other financial reporting implications;
- Implications for data.

**3. COVID-19 and its Ongoing Impact**

- Guidance on reporting;
- Fraud considerations.

**4. Other Financial Reporting and Business Matters**

- Weaknesses identified in reporting;
- Duty to report misconduct.

**5. Audit Update**

- 2021: The Perfect Storm;
- Audit monitoring feedback;
- Impact of ISA (UK) 540 on sampling.

**6. FRC's Ethical Standard 2019 – A Reminder**

- Long association of R.I.;
- Provision of non-audit services.

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 4 March 2021. 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).