

To: All firms  
From: Simon Kettlewell  
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### **UPDATED SUPPLEMENTARY AUDIT PROGRAMME: AUDIT CONSIDERATIONS RELATING TO THE CORONAVIRUS OUTBREAK**

The Coronavirus (COVID-19) outbreak continues to have a significant worldwide impact and businesses will be reporting the repercussions for many months to come.

In order to assist auditors in responding to the ongoing risks and challenges posed by the pandemic, we have updated our supplementary audit programme to be used on all audit files (unless its omission is otherwise adequately justified on the Assignment Plan).

The supplementary programme comprises:

- Planning considerations
- Fieldwork considerations
  - Measurement issues
  - Audit evidence issues
- Completion considerations
  - Going Concern
  - Post balance sheet events
- Disclosure considerations
- Group audit considerations
- Audit report considerations

In summary, the changes made in the update are:

- Some of the questions that dealt with the initial impact of the pandemic have been removed.
- Additional questions have been added in respect of the planning phase, in particular around the risk assessment and the documentation of the impact on the audit approach.
- Within the fieldwork section, new tests have been added on auditing furlough payments.

This audit programme should be placed at Aa0 on the audit file (being the first document in the file structure). This programme will not be included in the CaseWare template at present, therefore CaseWare users simply need to manually add this into the Aa folder.

**The audit programme is relevant for any type of audited entity, irrespective of size. The updated work programme will be included in a new “Coronavirus” folder within Sharefile.**

NB: if the 03/20 version of the HAT Supplementary Audit Programme has been partially completed prior to the release of this updated (03/21) version, the additional questions relating to furlough claims are available as a separate “add on” from the Sharefile folder mentioned above.

### **CONSIDERATIONS FOR AUDIT EXEMPT ENTITIES**

As the subsequent events and going concern documents in the HAT Non-Audit Assignments manual are not mandatory and most of the disclosure considerations outlined in the Supplementary audit programme relate to non-small entities, we are not producing an additional programme for non-audit assignments. However, the supplementary audit programme can be used as an aide-memoire for measurement considerations when performing such assignments.

If you have any questions on this additional programme, please contact Simon Kettlewell ([simon@hatgroup.co.uk](mailto:simon@hatgroup.co.uk))

Stay safe.