

To: All firms
From: Simon Kettlewell
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UPDATE TO THE HAT NON-AUDIT ASSIGNMENTS MANUAL: AMENDMENTS FOR PERIODS COMMENCING ON/AFTER 1 JANUARY 2021

The HAT Non-Audit Assignments Manual has been updated as part of our annual update cycle.

The changes made are relatively minor:

- Some updates due to legislative changes have been made regarding audit exemption; and
- Tests relating to Interest Rate Benchmark Reform (IRBR) have been added to the debtors and creditors programmes within Tier 3 (based on an assumption that a non-audit client who is affected by IRBR is likely to be a larger non-audit client).

As the changes made in this update are relatively insubstantial, the Manual is referred to as “January 2020 – 09/21 Update”. All amended documents are annotated as “09/21” in the footer.

For periods commencing prior to 1 January 2021, the HAT Non-Audit Assignments Manual (January 2020) should still be used.

Users should download the Manuals **IN FULL** from the members area of our [website](#) .

The Audit Manual, LLP Manual and Groups Manual have all been updated and will be released today (by way of TM 11/21, TM 13/21 and TM 14/21 respectively).

Where necessary we will also update our specialist Manuals over the next few months.

For firms using CaseWare / MyWorkpapers, these changes will be reflected in the next update of the templates which will be issued 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