

AuditAdvanced (HAT) Charity Template v24.0.02

(Release date Spring 2024)

Release Notes: Caseware AuditAdvanced (HAT) Charity Template v24.0.02

Spring 2024

Key changes in this update to Caseware AuditAdvanced (HAT) Charity Template Papers v24.0.02 template.

- Changes to audit documentation to reflect the requirements of ISQM (UK) 2 and revisions to ISA (UK) 220 which are effective for periods commencing on or after 15 December 2022
- Changes to documentation relating to the implementation of Charities Act 2022

Content changes	
<ul style="list-style-type: none"> • Impact of ISQM (UK) 2 and ISA (UK) 220 (Revised) 	The Regulation of Auditors Checklist (Ac2) has been enhanced to allow users to document whether an Engagement Quality Review (EQR) (as defined by ISQM (UK) 2) is required or whether another high-level review (referred to in the methodology as a 'hot review') is necessary. HAT recommends that an EQR is only undertaken where explicitly required by the standard and it is expected that a charity audit assignment will only be subject to an EQR in exceptional circumstances. Therefore the default in the template is for a hot review.
<ul style="list-style-type: none"> • Roles 	The role previously referred to 'EQCR Review' has been amended to 'Hot/EQR Review' to reflect the above changes.
<ul style="list-style-type: none"> • Sample size forms 	The sample size calculators in the O and P sections have been amended and the calculation of a sample size for the cut-off assertion has been removed. It is now a matter of using professional judgement to determine the appropriate level of testing. For P2-2 has also been amended to correct an error in the previous version.
<ul style="list-style-type: none"> • Audit programmes 	Additional procedures have been included on at C2, M2 and P2 to reflect additional considerations under Charities Act 2022.

A full summary of the changes made can be found in the Changes document in the Caseware System Documents folder.

Please also refer to our interactive update instruction guide, which can be found [here](#) and further update guidance which can be found [here](#). Please ensure all users are familiar with the engagement file update process.

PLEASE NOTE:-

It is essential that engagement files are kept up to date with the latest functionality version. All engagement files should now be at v22.00 functionality. Support for pre-v22.00 functionality engagement files has now been withdrawn.

Files based on v20.00 and earlier will not be able to update directly using these templates.

The next release of these templates will be in v26.00, after which support for v22.00 files will be withdrawn.

Batch Update Tool v8.0 is available which can perform a batch update between versions. Please contact our Technical Support Department on (+44) 01622 355250, at support@caseware.co.uk or use the Chat function on our Help Site <https://help.caseware.co.uk>.