

UK LLP Audit (Mercia)

2021-09 Release

Mercia's LLP Manual 2021-05 update

Released September 2021

2021-05 - Detailed list of changes

| Document | Change/Detail |
|--|---|
| Audit Exemption | Addition of Audit Exemption documentation |
| Group Audit | Addition of Group Audit documentation |
| B20 - Audit data analytics assessment | Use of audit data analytics A new planning form B20 has been included along with a number of amendments where ADA is being used including N2ADA – Trial balance (use of ADA) |
| A21 Responsible Individual review and conclusion | Updated document in respect of the ICAEW 'Audit guide: how to report on irregularities, including fraud' for periods commencing on or after 15th December 2019 |
| A29 - Reporting on irregularities, including fraud in the auditors' report | New document in respect of the ICAEW 'Audit guide: how to report on irregularities, including fraud' for periods commencing on or after 15th December 2019 |
| N2ADA – Trial balance (use of ADA) | Use of audit data analytics A new planning form B20 has been included along with a number of amendments where ADA is being used including N2ADA – Trial balance (use of ADA) |
| PF1-NC New Client Checklist | Addition of PF1-NC New Client Checklist document |
| G6 – Stocks document | Minor improvements to G6 – Stocks document to simplify the “Evaluation of procedures for recording and controlling count results” procedure and add intelligent visibility, where required. |

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| Consolidations | The consolidation feature has been enabled. For further information please click here |
| Lead sheet | The layout of the Lead sheets has been updated to a dynamic table that can be tailored by the user. The existing style has also been retained. |
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