

UK SRA (Mercia)

2021-11 Release

Mercia's Solicitors Accounts Rules Manual 2021-07 update

Released November 2021

Detailed list of changes

Document	Change/Detail
Periods straddling 25 November 2019	We have retained the documentation for periods that straddle 25 November 2019, but these documents' (e.g. B32-AR) visibility is hidden by default. When the corresponding accounting period dates are entered, these will then show. All references to the 2011 Rules have also been removed.
Periods commencing on or after 25 November 2019	These assignments should test for compliance with the SRA Accounts Rules 2019 only. See below for specific document changes:
Planning	
B11 Planning checklist	<ul style="list-style-type: none"> • Updated guidance
B12 Eligibility checklist	<ul style="list-style-type: none"> • Updated references, procedures and conclusion
B13 Requirement for the preparation of an accountant's report	<ul style="list-style-type: none"> • Updated references, procedures and conclusion
B23 Team discussion	<ul style="list-style-type: none"> • Updated guidance and procedures
Work programmes	
C Bank account reconciliations	<ul style="list-style-type: none"> • Updated guidance, references and procedures
D Client file reviews	<ul style="list-style-type: none"> • Updated guidance, references and procedures
E Receipts, payments and bills (supplementary programme)	<ul style="list-style-type: none"> • Updated guidance, references and procedures

F Additional areas programme	<ul style="list-style-type: none">• Updated guidance, references, procedures and conclusion
Completion	
A21 Reporting checklist	<ul style="list-style-type: none">• Updated procedures
A27 Breaches and weaknesses	<ul style="list-style-type: none">• Updated procedures
A31 Completion checklist	<ul style="list-style-type: none">• Updated guidance and procedures
Permanent file documents	
PF1 The entity and its environment	<ul style="list-style-type: none">• Additional procedure