

# UK Charity Audit (Mercia)

2022-01 Release

## Mercia's Charity Manual 2021-12 update

Released January 2022

### 2021-12 - Detailed list of changes

Document	Change/Detail
<b>Planning</b>	
B11 Planning checklist	New procedure along with minor amendments to guidance for ISA 210
B11-FREE Free Form Planning checklist	New procedure along with minor amendments to guidance for ISA 210
B22 Preliminary analytical review	Reference to the firm's Audit Procedures Manual added
B23 Audit team discussion	Reference to the firm's Audit Procedures Manual added
<b>Work Programmes</b>	
C Taxation	Minor changes to Corporation Tax procedures
D Directors and related parties	Additional test added in relation to ISA 550
I Bank and cash	Reference to new supplementary audit programme added
I3 Cash flow statements supplementary audit programme	New supplementary audit programme added
P Intra group balances, transactions and consolidations	Additional test added in relation to ISA 240
<b>Completion</b>	
A22 Overall review of the financial statements	Change of terminology and additional guidance added. Additions for ISA 700
A27 Summary of misstatements	Reference to Audit Procedures Manual added. Section for conclusion added. Further guidance added.
A29 Reporting on irregularities, including fraud in the auditor's report	Guidance update for FRC Bulletin: Illustrative Auditor's Reports on United Kingdom Private Sector Financial Statements (August 2021)
A31 Audit completion checklist	New point added for ISA 505 Wording changes for ISA 240, 300, 450 & 620 Separation of duties procedures updated for ISA 450
A42 Going concern update and evaluation	New guidance added and a reference to the Audit Procedures Manual updated

A44 Accounting estimates update and evaluation	Reference to Audit Procedures Manual added
A51 Written representations checklist	Reference to Audit Procedures Manual added and minor wording change
A52-1 Communication with management checklist	Minor wording change
A52-2 Communication with those charged with governance	New guidance added
A71 Final analytical procedures	Reference to Audit Procedures Manual added
<b>Permanent file</b>	
PF1-NC New client checklist	Minor wording change
PF1-6 Using a service organisation	Additional point and guidance
<b>Independent examination</b>	
B11-IE Planning checklist	Reference to B13 added
B13-IE1 Acceptance of appointment or reappointment	New form added to facilitate greater consideration of ethical issues when accepting appointment as an independent examiner
B13-IE2 Assessment of independence threats and safeguards	New form added to facilitate greater consideration of ethical issues when accepting appointment as an independent examiner
A21-IE2 Consultation / ethics review	New form added to facilitate a consultation / ethics review, where required, on an independent examination engagement
A31-IE Completion checklist	Reference to B13 added.

#### Enhancement / bug fix – Released January 2022

Documents	Change/Detail
B32	When “Group Audit” is selected in the Tailoring, the relevant Group documents/sections are now displayed
B33: P Section	