

ROI Disclosure Checklist (Mercia)

2022-09 Release

Mercia Audit Manual (ROI) 2022-07 update

Released September 2022

2022-07- Detailed list of changes

Content included	Change/Detail
Audit Manual (ROI)	<ul style="list-style-type: none"><li data-bbox="758 571 1449 739">• IFRS International: Updated for recent changes in legislation and standards. Now includes requirements in respect of consolidated accounts, separate financial statements and related matters.<li data-bbox="758 750 1449 817">• FRS 101: Updated for recent changes in legislation and standards.<li data-bbox="758 828 1449 918">• FRS 102 Section 1A: Minor updates for recent changes to legislation and other minor editorial amendments.<li data-bbox="758 929 1449 992">• FRS102 Full: Minor updates for recent changes to legislation and other minor editorial amendments.