

ROI Disclosure Checklist (Mercia)

2023-02 Release

Mercia Audit Exemption Manual (ROI) 2022-08 update

Released February 2023

2022-08- Detailed list of changes

Content included	Change/Detail
Audit Exemption Manual (ROI)	<ul style="list-style-type: none"><li data-bbox="754 611 1401 707">• Small FRS 102 1A: Minor updates for recent changes to legislation and other minor editorial amendments.<li data-bbox="754 719 1401 815">• Not Small FRS 102: Minor updates for recent changes to legislation and other minor editorial amendments.