

# UK Charity SAM (Mercia)

2023-02 Release

## Bug fixes / enhancements update

Released February 2023

### Bug fixes / enhancements - Detailed list of changes

Document	Change/Detail
<b>Enhancements</b>	
Lead schedules	Significant improvements made to provide lead schedules in line with those available in other audit templates.
Viewer-only access	Access can now be given to Contacts with Viewer-only status.
B03_ISQM Preliminary engagement quality review (ISQM version)	<ul style="list-style-type: none"> <li>Sign-off amended to "EQR sign off" scheme</li> <li>References to EQC Review amended to EQ Review.</li> </ul>
B10 Engagement review	<ul style="list-style-type: none"> <li>Conclusion section removed as there is no conclusion wording in the Mercia documentation and sign-off at the document level achieves the same thing.</li> <li>Sign-off scheme amended to RI scheme</li> </ul>
B20 Information gathering summary	<ul style="list-style-type: none"> <li>Conclusion section removed as there is no conclusion wording in the Mercia documentation and sign-off at the document level achieves the same thing.</li> </ul>
B24 / B24A Design and Implementation of Controls	<ul style="list-style-type: none"> <li>Improvements in data presentation when adding or deleting a control.</li> </ul>
B30 Inherent and control risk assessment	<ul style="list-style-type: none"> <li>Document links added to RMM at the assertion level section.</li> <li>Performance improvements.</li> </ul>
A21-2_ISQM Engagement quality review checklist (ISQM version)	<ul style="list-style-type: none"> <li>Sign-off amended to "EQR sign off" scheme</li> <li>References to EQC Review amended to EQ Review.</li> </ul>
<b>Bug fixes</b>	
B24 / B24A Design and Implementation of Controls	<ul style="list-style-type: none"> <li>Removal of HTML formatting text coming through to "Objective and description of control" field.</li> </ul>
B30 Inherent and control risk assessment	<ul style="list-style-type: none"> <li>Standback assessment section added.</li> </ul>