

# UK Company Audit (Mercia)

2023-02 Release

## Bug fixes / enhancements update

Released February 2023

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

Document	Change/Detail
<b>Enhancements</b>	
Viewer-only access for contacts enabled	
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> </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>Expanded to include controls selected as I.T type but not I.T dependent without impact on the form.</li> <li>Fixed additional window opening when selecting a document link within the B24A windowed view.</li> <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>Columns on tables improved to allow text expansion and wrapping of text.</li> <li>Excess spacing at top of form removed.</li> <li>Performance improvements.</li> </ul>
B32 PRE-ISA 315 Accounting estimates form	<ul style="list-style-type: none"> <li>Document added to be consistent with other templates so that previous accounting estimates roll-forward and are available within the file for review and easier to add to the new form.</li> </ul>
Q Accounting estimates – Work programme	<ul style="list-style-type: none"> <li>Link to B32 summary form will now jump to form as intended.</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>
Substantive sampling form	<ul style="list-style-type: none"> <li>Performance improvements.</li> <li>Values will now be held when moving between repeater forms.</li> </ul>

Bug fixes	
B24 / B24A Design and Implementation of Controls	<ul style="list-style-type: none"><li>• Stability improvements to prevent crashing when creating a control on B24-1.</li><li>• Removal of HTML formatting text coming through to “Objective and description of control” field.</li><li>• “Have one or more control deficiencies?” question added to conclusion.</li></ul>
B30 Inherent and control risk assessment	<ul style="list-style-type: none"><li>• Standback assessment section added.</li><li>• Risk summary tables no longer shows duplicate assertions.</li><li>• Html will no longer appear in text sections.</li></ul>