

ROI Disclosure Checklist (Mercia)

2023-06 Release

Mercia Audit Manual (ROI) 2023-04 update

Released June 2023

2023-04 - Detailed list of changes

Content included	Change/Detail
Audit Manual (ROI) A32 FRS 101 (FRS 101)	<ul style="list-style-type: none"><li data-bbox="756 607 1453 739">• A small number of disclosure items for which there is an available exemption were missing the relevant exemption visibility which has now been added to affected disclosures.