

UK LLP Audit (Mercia)

2023-06 Release

Bug fixes / enhancements update

Released June 2023

Bug fixes / enhancements - Detailed list of changes

Document	Change/Detail
Content Enhancements	
B03 Preliminary engagement quality review	<ul style="list-style-type: none"> • Sign-off amended to “EQ sign off” scheme • References to EQC Review amended to EQ Review
B10 Engagement review	<ul style="list-style-type: none"> • Conclusion section removed as there is no conclusion wording in the Mercia documentation and sign-off at the document level achieves the same thing • Sign-off scheme amended to RI scheme
B14 Opening balances and consistency of accounting policies	<ul style="list-style-type: none"> • Conclusion wording moved to procedure location with relevant response to improve clarity
B20 Information gathering summary	<ul style="list-style-type: none"> • Conclusion section removed as there is no conclusion wording in the Mercia documentation and sign-off at the document level achieves the same thing
A21-2 Engagement quality review checklist	<ul style="list-style-type: none"> • Sign-off amended to “EQ sign off” scheme • References to EQC Review amended to EQ Review
Supplementary forms	<ul style="list-style-type: none"> • Amended document references to B30- • Amended visibility for preliminary tailoring questions based on the scenarios where supplementary forms are required
PF2-2 Key internal controls summary	<ul style="list-style-type: none"> • Sign-off enabled for conclusion and procedures • Comment box added to procedures

Content Bug Fixes	
B33 Going concern Risk Assessment	<ul style="list-style-type: none"> Conclusion dropdown wording amended for where the programme has “not” been tailored accordingly
B40 Audit programmes required	<ul style="list-style-type: none"> Debtors Material balance for Debtors due after more than one year Debtors due within one year corrected to pull in balances as expected
Builder Form Enhancements	
B30 Standback assessment section	<ul style="list-style-type: none"> Comment boxes are set to always be visible based on client feedback
B30 Warning for risks without assertions	<ul style="list-style-type: none"> Warning message shows when trying to add a risk without an assertion in the summary of assertion level risks table
B32 Key assertions change	<p>Assertions changed based on latest Mercia documentation :</p> <ul style="list-style-type: none"> “Accuracy, validation and allocation” changed to “Accuracy, valuation and allocation” “Presentation and disclosure” to “Presentation (including disclosure)” “Financial statement” - Removed
Sign-off schemes for sampling forms	<ul style="list-style-type: none"> Default sign-off scheme applied to sampling forms as default
Builder Form Bug Fixes	
B24/B24A Control removal	<ul style="list-style-type: none"> Controls removed from the control module will also be removed from B24 and B24A
B24 Null repeaters	<ul style="list-style-type: none"> Undefined titles in the dropdown for repeater forms and blank repeater forms created will be deleted and no longer be created
B30 Data loss and table ordering	<ul style="list-style-type: none"> Data loss and the retention of data position when changing risk information has been fixed when working in a single tab workflow

	<ul style="list-style-type: none"> • See further guidance in our KB article here
B30 Performance improvements	<ul style="list-style-type: none"> • Form code refactored to optimize the form to improve speed
B30 Pagination implementation	<ul style="list-style-type: none"> • Page view for tables implemented to improve readability and performance
Other Enhancements	
Document Manager	<ul style="list-style-type: none"> • Sign-offs on document manager visible as default does not need to be toggled on
Other Bug Fixes	
Css Styling Issue (this was caused by a required style change from CWI that was applied to fix an issue where cells could not be overridden in Chrome)	<ul style="list-style-type: none"> • Auto-calculated cells showing as white editable style fixed to show grey non editable style • Sampling forms sample size/deduction reference tables style updated to grey auto-calculated non editable cell style • Selections in the form's dropdowns will highlight those selections as blue in the sample size/deduction reference tables