

UK Company Audit (Mercia)

2023-07 Release

Bug fixes / enhancements update

Released July 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
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
Content Bug Fixes	
PF2-1, PF2-2-, PF2-3 and PF2-4	<ul style="list-style-type: none"> • Conclusions no longer reference B26 incorrectly
B33 Going concern Risk Assessment	<ul style="list-style-type: none"> • Conclusion dropdown wording amended for where the programme has “not” been tailored accordingly.
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

B30 Pagination implementation	<ul style="list-style-type: none"> Page view for tables implemented to improve readability and performance
B32 Key assertions change	<ul style="list-style-type: none"> Assertions changed based on latest Mercia documentation : <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 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
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 (caused by a required style change 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 forms’ dropdowns will highlight those selections as blue in the sample size/deduction reference tables

Document	Change/Detail
Enhancements	
Viewer-only access for contacts enabled	
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.
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.
B24 / B24A Design and Implementation of Controls	<ul style="list-style-type: none"> Expanded to include controls selected as I.T type but not I.T dependent without impact on the form. Fixed additional window opening when selecting a document link within the B24A windowed view. Improvements in data presentation when adding or deleting a control.
B30 Inherent and control risk assessment	<ul style="list-style-type: none"> Document links added to RMM at the assertion level section. Columns on tables improved to allow text expansion and wrapping of text. Excess spacing at top of form removed. Performance improvements.
B32 PRE-ISA 315 Accounting estimates form	<ul style="list-style-type: none"> 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.
Q Accounting estimates – Work programme	<ul style="list-style-type: none"> Link to B32 summary form will now jump to form as intended.
A21-2_ISQM Engagement quality review checklist (ISQM version)	<ul style="list-style-type: none"> Sign-off amended to “EQR sign off” scheme References to EQC Review amended to EQ Review.
Substantive sampling form	<ul style="list-style-type: none"> Performance improvements. Values will now be held when moving between repeater forms.
Bug fixes	
B24 / B24A Design and Implementation of Controls	<ul style="list-style-type: none"> Stability improvements to prevent crashing when creating a control on B24-1. Removal of HTML formatting text coming through to “Objective and description of control” field. “Have one or more control deficiencies?” question added to conclusion.
B30 Inherent and control risk assessment	<ul style="list-style-type: none"> Standback assessment section added.

	<ul style="list-style-type: none">• Risk summary tables no longer shows duplicate assertions.• Html will no longer appear in text sections.
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