

AuditAdvanced (Mercia)

v24.0.01 Document Re-Mapping Summary

Mercia's Audit Manual (UK & ROI) Document Re-Mapping summary

AuditAdvanced (Mercia) Company Audit v24.0.01

The table below provides a list of forms in the planning section of the current file and the permanent file, and indicates where they have moved to, if applicable, as part of this update of the manual.

Original reference and form	Revised reference	Comments (if applicable)
Permanent file		
PF1- NC New client checklist	B13 / PF3-1	PF3-1 is a placeholder
PF1-1 The entity and its environment	No Change	
PF1-3 Laws and regulations	No Change	
PF1-4, PF1-4-2 Related parties	No Change	
PF1-5 Groups	PF1-4	The content of this form has now been moved to PF1-4-2 Related parties (list).
PF1-6 Using a service organisation	No Change	
PF1-7 Using the work of an expert	No Change	
PF1-8 Accounting estimates	No Change	
PF1-9 Component auditors	No Change	
PF1-10 Going concern	No Change	
PF2-1 Systems overview & Key Controls	No Change	
PF2-2 Internal control overview	No Change	
PF2-3 Using the work of and communication with internal auditors	No Change	
Planning		
B11, B11-GROUP Planning checklist	B01, B01-GROUP	

B11-FREE – Freeform Planning Checklist	B01-FREE	
B11-FFORM Freeform Audit planning memorandum	B05	
B12 Acceptance of appointment or reappointment	B11	
B13 Compliance with the Ethical Standard	B12	
B14 Preliminary engagement quality control review	B03	
B20 Audit data analytics assessment	B21	
B21-1, B21-1-GROUP Communication with management	B22-1, B22-1-GROUP	
B21-2, B21-2-GROUP Agenda for communication with those charged with governance	B22-2, B22-2-GROUP	
B22, B22-GROUP Preliminary analytical review	B23, B23-GROUP	
B23, B23-GROUP Audit team discussion	B35, B35-GROUP	
B23-1 Audit Team Meeting Attendees	B35-1	
B24 Component auditors - Communication / review of risk assessment (group only)	B26	
B25 Signed Audit Engagement Letter Placeholder	B15	
B30 Key accounting estimate summary	B32-KAE	
B30_Q MASTER Accounting Estimate and Work Programme Master	B32_Q MASTER	This document is found in the Q section
B31 Going concern risk assessment	B33	
B32_FRF-1	Now deleted	
B32_FRF-2	Now deleted	

B32_FRF-1F	Now deleted	
B32_FRF-2F	Now deleted	
B32, B32-FFORM Risk report	B30-1, B30-FFORM	Risk report only, content moved to new B30 form
B32-3 Component Risk Assessment	B30-GROUP	
B32_FSA	B30_FSA	
B32_PF3-1 Risk Analysis	Now deleted	Content included in new B30 form
B32_PF3-2 Fraud Risk Analysis	B34	Content included as part of new B34 form
B32_PF3-3 Group Risk Analysis	PF1-5	
B33 Control Procedure Summary	B24-1	
B41 Materiality	B25	
B41-1 Component Materiality	B25-1	
B61 Budget	B50	
B61-1 Budget Costings Worksheet	B50-1	
Sampling		
CONTSAMP - Test of controls sample size calculator	No Change	
SUBSSAMP - Substantive test sample size calculator	No Change	