

CCH Audit Automation

IFULL / IGROUP v15

CCHLLP LLP v14

CCHCH Charities v16

LAP V14

NONAUD V24

What's Changed



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# 1 Company v15

This table lists the changes made to the audit methodology.

<b>Date</b>	<b>What has changed</b>
Tailoring questions	<ul style="list-style-type: none"><li>• Added new checklist question #06/60 to choose new audit report checklist.</li></ul>
Preplanning checklist	<ul style="list-style-type: none"><li>• Added questions for ISA 210.6-9: Preconditions for an Audit.</li></ul>
Compliance with ISAs	<ul style="list-style-type: none"><li>• Added question for ISA 210.6-9: Have we considered whether the “preconditions for audit” have been met?</li></ul>
Manager review	<ul style="list-style-type: none"><li>• Reorganised under headings.</li></ul>
Accounts disclosure checklists	<ul style="list-style-type: none"><li>• Minor updates to IFRS, FRS 102 and Micro checklists.</li><li>• Added new Audit Report checklist and removed audit report elements from the other checklists.</li></ul>

# 2 Group v15

This table lists the changes made to the audit methodology.

<b>Date</b>	<b>What has changed</b>
Tailoring questions:	<ul style="list-style-type: none"><li>• Added new checklist question #06/60 to choose new audit report checklist.</li><li>• Amended question #06/30 from “Is extensive use made of component auditors?” to “Will there be reliance upon the work of component auditors?”</li><li>• Added new question #06/51 “Do you want to early adopt ISA 600 (revised) issued in April 2022?”</li></ul>
Preplanning checklist	<ul style="list-style-type: none"><li>• Added questions for ISA 210.6-9: Preconditions for an Audit.</li><li>• Removed separate “small” (ie without component auditors) checklist and used the relevant tailoring question to suppress component audit questions instead.</li><li>• Based revised version on IFULL, with modifications for ISA 600 requirements.</li></ul>
Planning checklist	<ul style="list-style-type: none"><li>• Created new version based on IFULL, with extensive modifications for ISA 600 requirements.</li></ul>

Compliance with ISAs	<ul style="list-style-type: none"> <li>Retained previous version, which is activated based on period start and the answer to tailoring question #06/21.</li> <li>Added question for ISA 210.6-9: Have we considered whether the “preconditions for audit” have been met?</li> </ul>
Manager review	<ul style="list-style-type: none"> <li>Reorganised under headings.</li> <li>Removed separate “small” (ie without component auditors) checklist and used the relevant tailoring question to suppress component audit questions instead.</li> </ul>
Partner review checklist	<ul style="list-style-type: none"> <li>Modified for revised ISA 600 requirements.</li> <li>Created new version based on IFULL, with modifications for ISA 600 requirements.</li> </ul>
Accounts disclosure checklists	<ul style="list-style-type: none"> <li>Minor updates to IFRS and FRS 102 checklists.</li> <li>Added new Audit Report checklist and removed audit report elements from the other checklists.</li> </ul>

## 3 Charity v16

This table lists the changes made to the audit methodology.

Date	What has changed
Audit areas	<ul style="list-style-type: none"> <li>Added pool tests from IFULL into the consolidation area and set them as mandatory tests.</li> </ul>
Tailoring questions:	<ul style="list-style-type: none"> <li>Added new question #07/54 to activate the consolidation area.</li> <li>Added new checklist question #06/60 to choose new audit report checklist.</li> <li>Removed outdated checklist question #06/19 re SI 2015/980 early adoption.</li> </ul>
Compliance with ISAs	<ul style="list-style-type: none"> <li>Added question for ISA 210.6-9: Have we considered whether the “preconditions for audit” have been met?</li> </ul>
Manager review	<ul style="list-style-type: none"> <li>Reorganised under headings.</li> </ul>
Accounts disclosure checklists	<ul style="list-style-type: none"> <li>Minor updates to charities disclosure checklist.</li> <li>Added new Audit Report checklist.</li> </ul>

## 4 LLP v14

This table lists the changes made to the audit methodology.

<b>Date</b>	<b>What has changed</b>
Tailoring questions	<ul style="list-style-type: none"><li>• Added new checklist question #06/60 to choose new audit report checklist</li></ul>
Preplanning checklist	<ul style="list-style-type: none"><li>• Added questions for ISA 210.6-9: Preconditions for an Audit.</li></ul>
Compliance with ISAs	<ul style="list-style-type: none"><li>• Added question for ISA 210.6-9: Have we considered whether the “preconditions for audit” have been met?</li></ul>
Manager review	<ul style="list-style-type: none"><li>• Reorganised under headings.</li></ul>
Accounts disclosure checklists	<ul style="list-style-type: none"><li>• Minor updates to IFRS, FRS 102 and Micro checklists.</li><li>• Added new Audit Report checklist and removed audit report elements from the other checklists.</li></ul>

## 5 LAP v14

This table lists the changes made to the audit methodology.

<b>Date</b>	<b>What has changed</b>
Accounts disclosure checklists	<ul style="list-style-type: none"><li>• Minor updates to IFRS, FRS 102 and Micro checklists.</li><li>• Added new Audit Report checklist and removed audit report elements from the other checklists.</li></ul>

## 6 Non Audit v24

This table lists the changes made to the audit methodology.

<b>Date</b>	<b>What has changed</b>
Exemption from audit checklist	<ul style="list-style-type: none"><li>• Reworked checklist</li></ul>