

CCH Audit Automation Master Pack Update

March 2025



Wolters Kluwer

Changes to Audit Automation packs – March 2025

Summary of changes to IFULL15 master packs (creating IFULL16)

Planning: Reappointment acceptance checklist

- Minor amendments for clarity and to reflect December 2024 changes to APB Ethical Standard, including reorganisation to require a 'yes' confirmation for each question (note - prior year answers are now suppressed).

Planning: Pre-planning checklist

- Minor changes relating to 2024 Ethical Standard.

Accounts disclosure checklists

- Update to IFRS checklists, including the addition of group tests.
- Minor changes to FRS 102, S1A and Micro-entity checklists

Summary of changes to IGROUP15 master packs (creating IGROUP16)

Planning: Preplanning checklist

- Minor changes relating to 2024 Ethical Standard.

Planning: Reappointment acceptance checklist

- Minor amendments for clarity and to reflect December 2024 changes to APB Ethical Standard, including reorganisation to require a 'yes' confirmation for each question (note - prior year answers are now suppressed).

Accounts disclosure checklists

- Update to IFRS checklists, including the addition of group tests.
- Minor changes to FRS 102 and S1A checklists.

Summary of changes to CCHLLP14 master pack (creating CCHLLP15)

Planning: Preplanning checklist

- Minor changes relating to 2024 Ethical Standard.

Planning: Reappointment acceptance checklist

- Minor amendments for clarity and to reflect December 2024 changes to APB Ethical Standard, including reorganisation to require a 'yes' confirmation for each question (note - prior year answers are now suppressed).

Accounts disclosure checklists

- Update to IFRS checklists, including the addition of group tests.
- Minor changes to FRS 102, S1A and Micro-entity checklists

Summary of changes to CCHCH16 master packs (creating CCHCH17)

Nominal charts:

- Default COA: In P&L section, there were a few items marked as category O. These were changed to category P.
- FRS 102 COA: The various reserve balances were marked as category P. These were changed to category B.
- CCH AP COA: No changes needed.

Planning: Preplanning checklist

- Minor changes relating to 2024 Ethical Standard.

Planning: Reappointment acceptance checklist

- Minor amendments for clarity and to reflect December 2024 changes to APB Ethical Standard, including reorganisation to require a 'yes' confirmation for each question (note - prior year answers are now suppressed).

Accounts disclosure checklists

- Minor updates to charities disclosure checklist.

Summary of changes to LAP14 master pack (creating LAP15)

Planning: Reappointment acceptance checklist

- Minor amendments for clarity, including reorganisation to require a 'yes' confirmation for each question (note - prior year answers are now suppressed).

Accounts disclosure checklists

- Update to IFRS checklists, including the addition of group tests.
- Minor changes to FRS 102, S1A and Micro-entity checklists

Summary of changes to NONAUD24 master packs (creating NONAUD25)

Planning: Reappointment acceptance checklist

- Minor amendments for clarity, including reorganisation to require a 'yes' confirmation for each question (note - prior year answers are now suppressed).

Accounts disclosure checklists

- Update to IFRS checklists, including the addition of group tests.
- Minor changes to FRS 102, S1A and Micro-entity checklists