**The Manuals have been re-named to be XX January 2022. This reflects the fact that the manuals are relevant for accounting periods that begin on or after 1 January 2022.**

**The principal driver for change is the revision of ISA (UK) 315.**

**As well as updates to the methodology, a number of workpapers that were previously uploaded as word documents have also now been created. The LLP manual also incorporates some changes made to the Corporate Audit manual.**

**LLP MANUAL**

* Index - updated as needed
* Text doc – updated as needed
* Definitions – updated as needed
* Useful reading – updated as needed
* App 1.3 – amended for updated terminology
* App 3.1 – updated to match Corporate version
* App 3.2 – updated to match Corporate version
* App 4.1 – added some guidance at the top
* App 4.2 – added some guidance at the top
* App 5.1 - LOR (Audit)– now says “Dear Auditors” plus minor amendment to para 23
* App 5.2 – LOR (non-audit) – now says “Dear Accountants”
* App 5.3 and 5.4 – formatting only
* App 5.5 – Changes made to mirror the Corporate version and new SORP specific amendments
* App 5.6 – minor amendments in line with Corporate version.