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## Release notes

IFRS for SME 2024.01.01  
IFRS vir KMO's 2024.01.01 Afr  
July 2024

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## Executive summary

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This release contains the latest technical enhancements. It also includes updated functionality on the super insert, inclusion of the carry forward headers in the directors' report (and equivalent to other entities) and various other improvements.

### IMPORTANT

- You will be prompted to do a Repair File after you have updated the financial statements. It is strongly recommended to perform this before continuing in the file. You also run it by selecting Tools | Repair file on the toolbar.
- You should not copy old documents, templates, or mapping into the new file.

### 1.1. Basis of preparation

The IAASB have updated their trademark and therefore the Basis of preparation is updated to be **IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board** in the Information store as default.

There are various preferences on how this can be disclosed, some users might want to add the ® or only refer to SMEs Accounting Standards (without "... as issued by the International Accounting Standards Board"). We had included the default as above, for consistency throughout the financial statements and consistent with SAAPS 3.

Also consider that pages can be sorted, and therefore the reference to the first instance can vary between engagement files.

If you require to change the reference:

Consistently - amend any reference and this will update all the references

Inconsistently - amend any reference and this will update all the references, and delete the cell that you would want to be different from the rest and replace text

Remember that this change can be made on Firm template level, or specific files as required, and there is not an effective date for the change to be implemented.

The previous option is still available on the Information Store dropdown.

### 1.2. Going concern (REPOWNER\_052, NOTES\_070) and Events after reporting period (REPOWNER\_051, NOTES\_062)

Delete the reference to the Covid disclosure in the going concern and events after reporting period in the Directors report and in the Notes.

### 1.3. Directors Report (REPOWNER)

We have received market feedback that the user wants the header in the Directors' Report to carry forward to the next page if it does not fit on the previous page. We have made this improvement in the Directors', Trustees' and Members' Report for the various entity types.

## 1.4. Tax

### 1.4.1. Taxation note (NOTES\_126)

The estimated tax loss amounts were updated to reflect the figures after the 80% assessed loss rule. A refresh button with guidance is also included in this note to update the figures without opening document 01.50 – Corporate tax computation and ITR14 support.

#### 31. Taxation

The assessed loss must be captured for the current year in [01.20 Information store](#). The calculation of the allowed assessed loss is in [01.50 Corporate tax computation](#) and must be assessed there and will then reflect in the note. You can open document [01.50 Corporate tax computation](#) or click on Refresh to update the amount in the note.

### 1.4.2. 01.50 – Corporate tax computation and ITR14 support

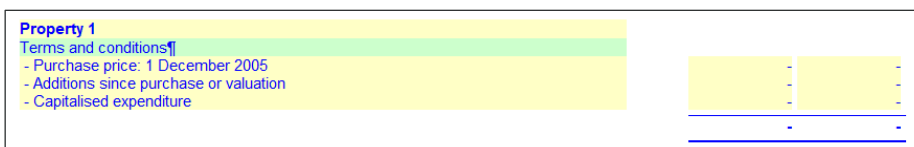
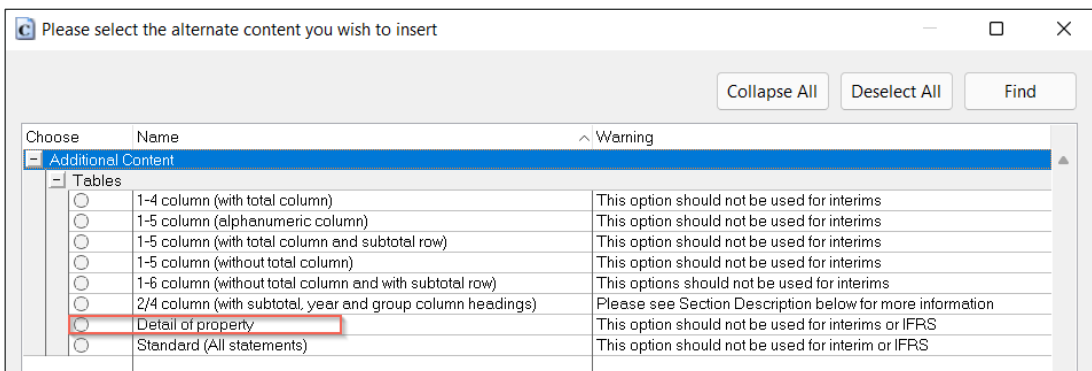
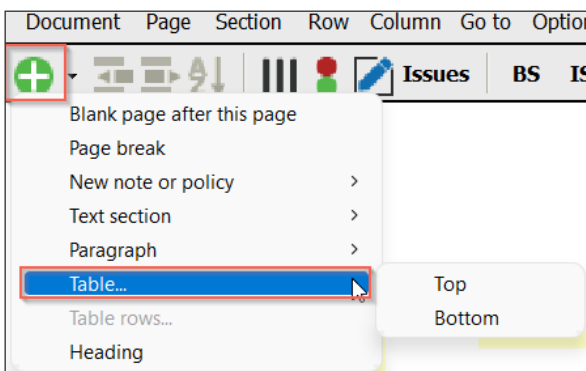
The assessed loss utilised was not calculated correctly if the Taxable income was between R 1000 001 and R 1250 000 and the company had an assessed loss.

## 1.5. Super insert

The super insert function was updated to include the following options:

### 1.5.1. Details of property

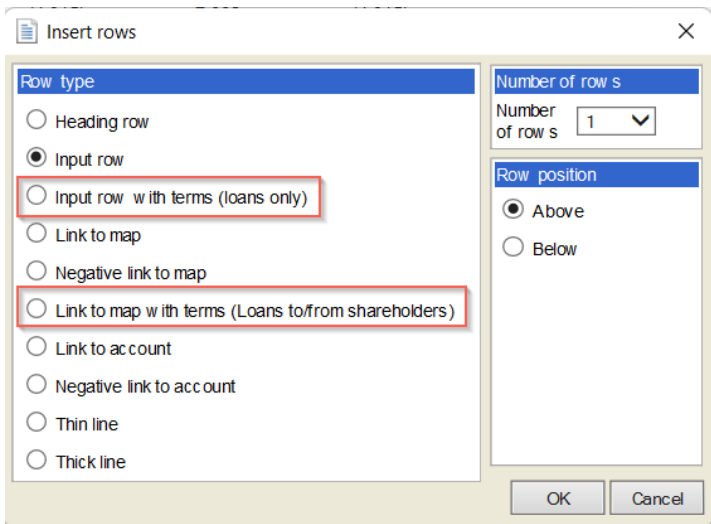
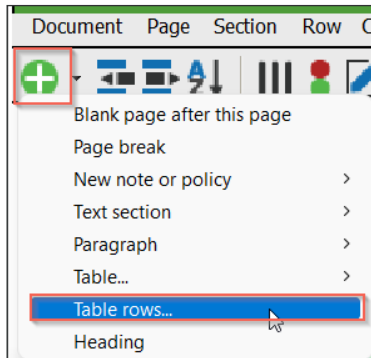
We have received market feedback that clients require to add more details of properties in the Property, plant and equipment note and Investment property. There is now an additional option available under the Super Insert | Table option. Remember, it is best practice to be on the subsection heading to insert a table, in this case, Details of properties.



### 1.5.2. Input row/Link to map/Negative link to map with terms (Loans to/from shareholders)

We have received market feedback that clients require to add more rows with terms in the loan to/from shareholder notes. There is now an additional option available under the Super Insert | Row option. Take note that Builder mode must be activated to see this option and is only available in the loan notes.

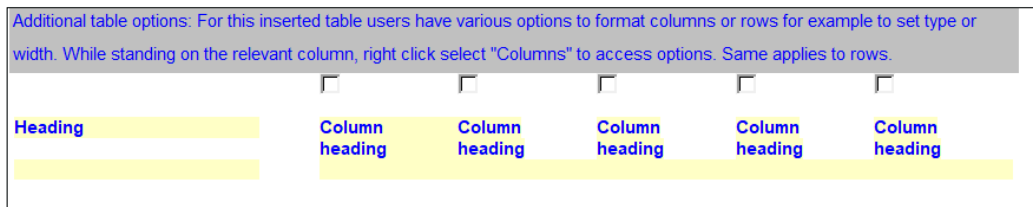
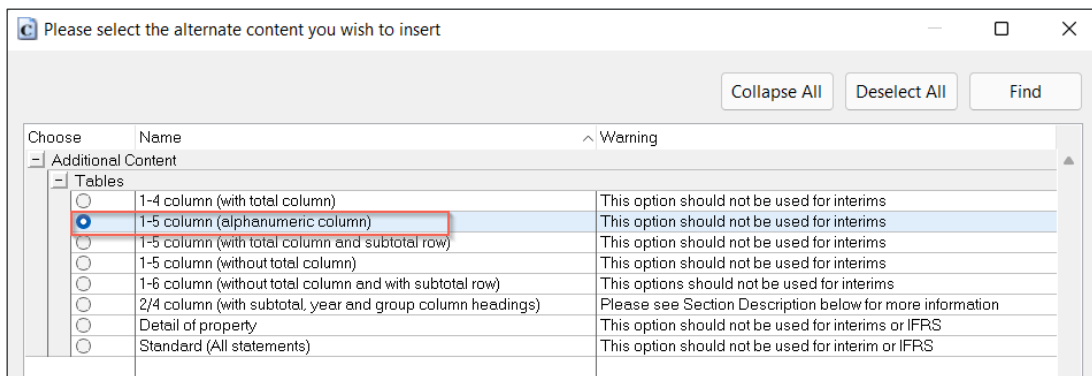
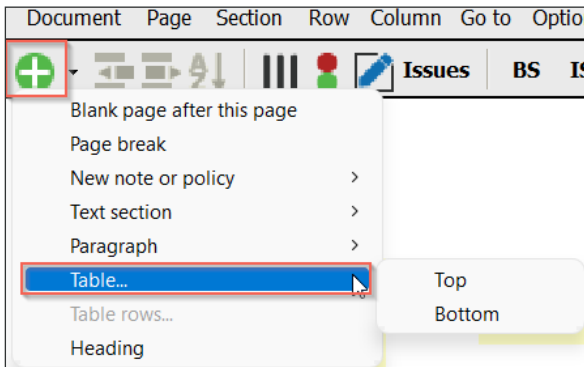
[Refer to link for further details on how to add a mapping number including a flip number](#)



| 3. Loans to (from) shareholders |                      |  |  |
|---------------------------------|----------------------|--|--|
| 1.1.2.140.10                    | Shareholder 1        |  |  |
|                                 | Terms and conditions |  |  |
| 1.1.2.140.10                    | Shareholder 2        |  |  |
|                                 | Terms and conditions |  |  |
| 1.1.2.140.10                    | Shareholder 3        |  |  |
|                                 | Terms and conditions |  |  |
| 1.1.2.140.10                    | Shareholder 4        |  |  |
|                                 | Terms and conditions |  |  |
| 1.1.2.140.10                    | Shareholder 5        |  |  |
|                                 | Terms and conditions |  |  |
| 1.1.2.140.10                    | Shareholder 6        |  |  |
|                                 | Terms and conditions |  |  |
| 1.1.2.140.10                    | Shareholder 7        |  |  |
|                                 | Terms and conditions |  |  |
| 1.1.2.140.10                    | Shareholder 8        |  |  |
|                                 | Terms and conditions |  |  |
| 1.1.2.140.10                    | Shareholder 9        |  |  |
|                                 | Terms and conditions |  |  |
| 1.1.2.140.10                    | Shareholder 10       |  |  |
|                                 | Terms and conditions |  |  |
|                                 |                      |  |  |
|                                 | Terms and conditions |  |  |
|                                 |                      |  |  |
|                                 | Terms and conditions |  |  |

### 1.5.3. Text table

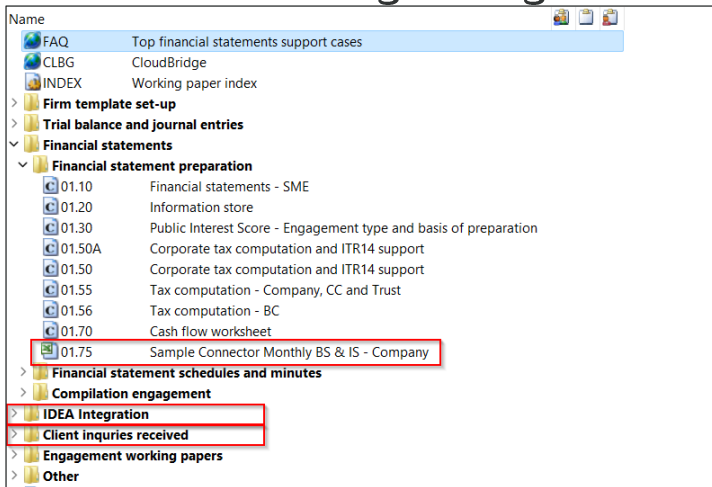
We have received market feedback that clients require to add a text table. There is now an additional option available under the Super Insert | Table.



### 1.5.4. Other

All the other menus are linked to the super insert eg Row | Insert row; Right click Row | Insert row; the shortcuts on the menu bar.

## 1.6. Document manager changes



### 1.6.1. Connector reports

A new connector document, **01.75 Sample Connector Monthly BS & IS - Company** is made available. These connector accounts are example accounts for what is possible with Connector and can be used in any of your files. You can explore this further if you want to adjust this and can use this resource as a training video or can reach out to your Account Manager if you would like to engage with our consulting team to expand on this.

[Refer to the link for training on the Connector functionality](#)

### 1.6.2. IDEA

A new folder is added to the document manager, **IDEA Integration**, for the Easy Integration.

### 1.6.3. Client inquiries

A new folder is added to the document manager, **Client inquiries received**, for the new Client inquiries app.

## 1.7. Improvements

- Detailed income statement
  - When the Income Statement was replaced with the full detailed income statement, the footer was still referring to the supplementary information while it is not part of the supplementary information anymore.
  - We fixed an issue whereby when you replaced your income statement with the full detailed income statement, the income statement would not show anymore when doing a file new file from existing.
- Zimbabwe Currency - Updated the Zimbabwe Currency to be ZiG in the Information store.
- Naira symbol - The default currency symbol was corrected to be ₦, when Nigeria is selected
- Cash generated from operations note - Update the Investment income and Finance cost so that the Properties retain when amending the description.
- When importing a trial balance with map numbers, non-existent map numbers will not be created. This reduces the risk of assigning accounts to map numbers which are not catered for in the rest of the product.

## **1.8. Firm Template Guide**

We have made multiple improvements to the guide by adding more automated tests and making it easier to navigate by moving from the guide to other specific areas of the Caseware file. Further to this and following the success of our feature to turn off all content, we have now given you the ability to turn on all content at once.

[Refer to the link for further details on this guide](#)

## **1.9. Speed Guide**

We have created the first version of a guide to help make your file faster. This guide will continuously improve for a full release in October 2024. Currently we give you the ability to purge probe documents if not required, which makes the Year end close process substantially faster. We also let you delete unused accounts, and it gives further details about sections which can be optimised out. Please use it on your slow files or share you slow files with us to help improve the Speed Guide.

[Refer to the link for further details on this guide](#)

## 1.10. Assurance reports

### 1.10.1. Auditor's Report

#### 1.10.1.1. Reporting on consolidated financial statements

The Auditor's report now includes content for reporting on consolidated financial statements.

| Matter identified  | ISA ref      | Comment  |
|--|--------------|--|
| Guidance text  | ISA700.24    | <p>Guidance text has been added to prompt users to confirm that the:</p> <ul style="list-style-type: none"> <li>Name of the reporting entity includes "and its subsidiaries", and</li> <li>Description of the financial statements and the individual statements include the word "consolidated".</li> </ul> <p>It also includes guidance text related to the inclusion of the term 'group' and the addressee discussed below.</p>   |
| Include term 'group'   |              | To include term 'group', go to 'Options', select 'Enable special features' and insert the code and click OK. Then, go to 'Options' and select 'Group figures'.   |
| Addressee of the report  |              | For the salutation, insert the entity name of the addressees, to whom the auditor's report is addressed, excluding the group description, for example ABC Limited, rather than ABC Limited and its subsidiaries.   |
| Other information  |              | <p>The content has been updated for the auditor's report on the consolidated financial statements for both the following options:</p> <ul style="list-style-type: none"> <li>Enable when information or reports is obtained prior to the date of the auditor's report and other information is expected after the date of the auditor's report.</li> <li>Enable when information or reports is obtained prior to date of the auditor's report.</li> </ul> <p>Please take note that the description of the financial information differs from the description of the financial information used in the auditor's report on the separate financial statements.</p> |
| Auditor's Responsibilities for the Audit of the Financial Statements | ISA700.38(c) | <p>The paragraph related to the auditor's responsibilities in a group audit engagement was updated in accordance with ISA 700.38(c) that was amended to conform with ISA 600 (Revised).</p> <p>This paragraph will now only be included in the auditors' report for reporting on consolidated financial statements.</p>  |

### 1.10.2. IRBA Rule on Enhanced Auditor' Reporting

This paragraph only relates to South Africa. The IRBA Rule on Enhanced Auditor Reporting for the Audits of Financial Statements of Public Interest Entities (EAR Rule), published in Government Gazette No. 49309 dated 15 September 2023 (EAR Rule) is effective for audits of financial statements for periods ending on or after 15 December 2024, with early adoption permitted.

The EAR Rule prescribes additional disclosures in the independent auditor's report on the audit of annual financial statements of Public Interest Entities (PIEs), as defined in the IRBA Code of Professional Conduct for Registered Auditors (Revised April 2023), as amended. The Revisions to the IRBA Code of Professional Conduct for Registered Auditors (Revised April 2023) issued in November 2023 was applied.

Therefore, the auditor's report has been updated with the following to include additional content related to the EAR Rule related to public interest entities:

| Matter identified                                 | ISA ref   | Comment   |  |
|---|-----------|---|--|
| <i>01.20 Information store</i>                    |           |   |  |
| Public Interest Entity                            |           | <p>A new field has been added, namely "Public interest entity" in the Client Information / General section.</p> <p>Content related to the EAR Rule will be included when the user selected "Public Interest Entity". The relevant paragraphs will be switched on by default when "Public Interest Entity" was selected.</p> |  |
| <i>Auditor's Report</i>                           |           |   |  |
| Basis for Opinion                                 | IRBA Rule | EAR   | <p>Users are prompted to include disclosure related to final materiality and group audit scope in terms of the EAR Rule.</p> <p>The group audit scope paragraph will only be included in the auditors' report for reporting on consolidated financial statements.</p>  |
| Material Uncertainty Related to Going             | IRBA Rule | EAR   | <p>Users are prompted to include disclosure related to how they evaluated management's assessment of the company/group's ability to continue as a going concern, in terms of the EAR Rule.</p>   |
| Key audit matters                                 | IRBA Rule | EAR   | <p>Users are prompted to include disclosure related to key audit matters in terms of the EAR Rule.</p> <p>Additional columns will be included in the tables when users selected "Public Interest Entity" in 01.20 Information Store:</p> <ul style="list-style-type: none"> <li>• Outcomes of audit procedures with respect to the key audit matter</li> <li>• Key observations with respect to the key audit matter</li> </ul> <p>For Probe Audit users, detail will pull through from the Key Audit Matters table on 02.55 Key audit matters, when users concluded that the KAM will be reported on in the Auditor's Report.</p> <p>For Audit International users, detail will pull through from the Key Audit Matters table on 325 Worksheet - Key audit matters.</p> |
| Report on Other Legal and Regulatory Requirements | IRBA Rule | EAR   | <p>Users are prompted to include disclosure related to fee-related matters in terms of the EAR Rule.</p> <p>The existing audit tenure paragraph will now also be included based on the selection of public interest entity in 01.20 Information Store.</p>   |

### 1.10.3.Fixes

The **Other information** paragraph in the Audit report did not update when the detailed income statement was selected to be disclosed as part of the financial statements as the Income Statement, and not as Supplementary information.

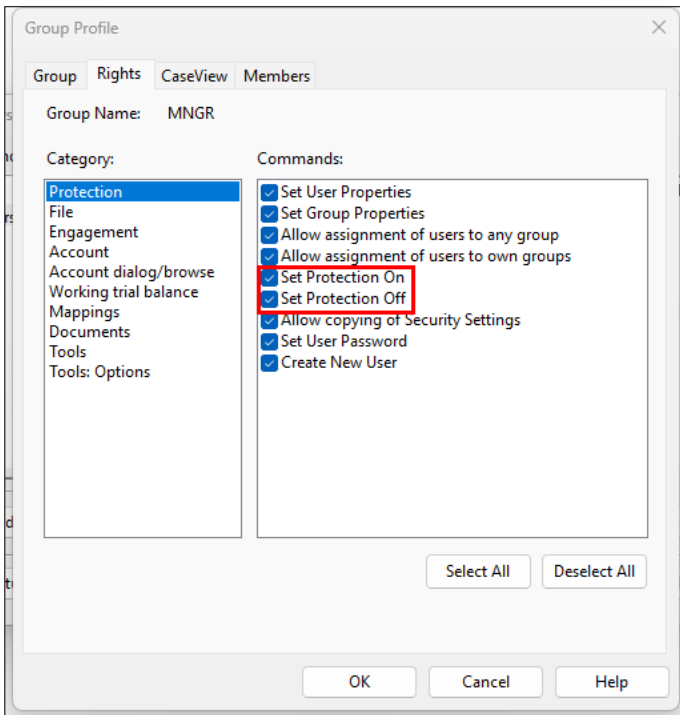
## 2. Caseware Working Papers 2024.00.092.07

The following describes the features and fixes included in Working Papers 2024 and related products.

### 2.1. Features

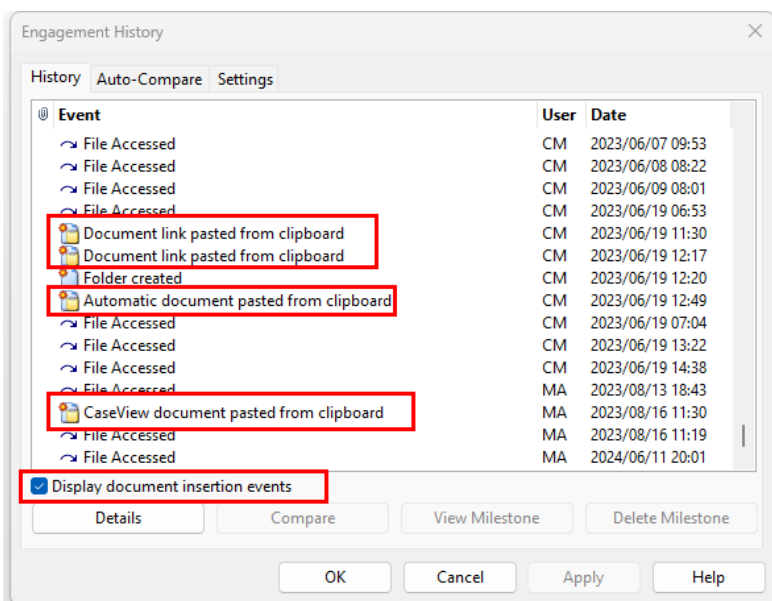
#### 2.1.1. Protection setup

- Split the existing **Set Protection On/Off** group right into **Set Protection On** and **Set Protection Off**. This can be used to expand the number of users that can **enable file protection** without giving them the ability to disable it.



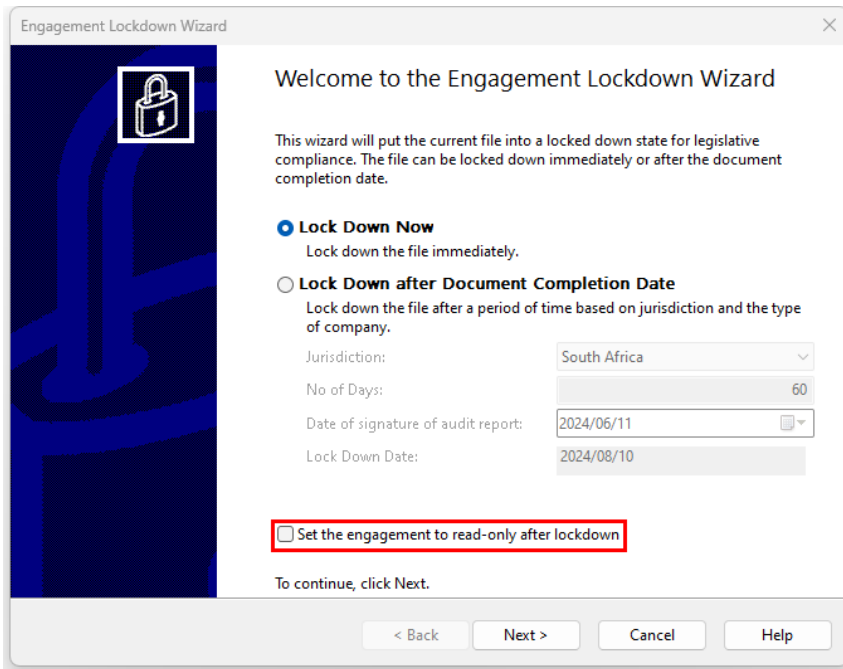
#### 2.1.2. History and milestones

- Added an option to display document insertion events in the **file history** log.



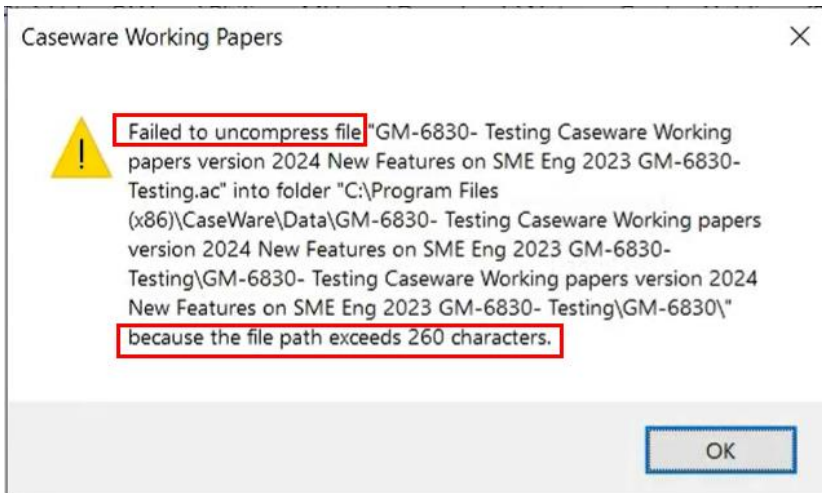
### 2.1.3. Lockdowns

- Added an option to the Engagement Lockdown Wizard to set all content in a file's directory to read-only after lockdown. This read-only mode also applies to any sync copies of the file.



### 2.1.4. More information Error Messaging

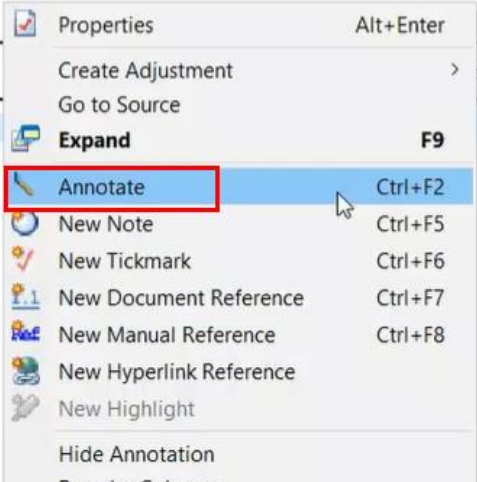
- Added a more informative error dialog when attempting to open a compressed file that contains documents with file paths exceeding 260 characters.



### 2.1.5. Annotations

- The **Annotation** column is now visible in **trial balance automatic documents** using the **Consolidated view**.

| IFRS for SME               |                     |      |          | 00.30      |
|----------------------------|---------------------|------|----------|------------|
| Year End: 29 February 2024 |                     |      |          |            |
| Final trial balance        |                     |      |          |            |
| Account No                 | Description         | 0    | T1       | Annotation |
| ACC1                       | Opening balance - C | 0.00 | 9,960.00 |            |
| ACC2                       | Opening balance - L | 0.00 | 9,916.00 |            |
| ACC3                       | Addn - Owned        | 0.00 | 8,824.00 |            |
| ACC4                       | Addn - Leased       | 0.00 | 328.00   |            |
| ACC5                       | Addn - Replacement  | 0.00 | 8,624.00 |            |
| ACC6                       | Addn - Replacement  | 0.00 | 2,032.00 |            |
| ACC7                       | Addn - Expansions - | 0.00 | 2,558.00 |            |
| ACC8                       | Addn - Expansions - | 0.00 | 7,637.00 |            |
| ACC9                       | Addn through busine | 0.00 | 2,824.00 |            |
| ACC10                      | Addn through busine | 0.00 | 4,179.00 |            |
| ACC11                      | Addn - Decommissio  | 0.00 | 1,543.00 |            |
| ACC12                      | Addn - Decommissio  | 0.00 | 5,502.00 |            |
| ACC13                      | Disps - Owned       | 0.00 | 3,412.00 |            |



### 2.1.6. Caseview scripting

- Increased the character limit for CaseView script names to 31 characters. This increased character limit aligns with the existing CaseView UI limit and prevents some potential scripting errors.

### 2.1.7. Data Store Administration Tool

- The **Data Store Administration Tool (DSAT)** can now be used with Microsoft SQL Server 2022.

### 2.1.8. Imports and exports

Added support for **imports** from the following software packages:

- QuickBooks 2024 (Australia, Canada, UK)
- Sage 50 Accounting 2024 (Canada)
- Added support for exports to the following software packages:
- ProFile 2023 (Canada)
- The import process for QuickBooks US files now matches the process to **import QuickBooks Canada, UK and Australia files**. This process requires the QuickBooks Export Utility.

## 2.2. Improvement

- Attempting to access a computer's system drive through CaseView causes CaseView to close unexpectedly.
- After performing a silent installation to a newer version of Working Papers, the older version is uninstalled, but the shortcut folder remains in the Windows 10 Start menu.

## 3. Previous release notes

This release contains the latest technical enhancements, the update on the Body Corporate entity type based on the SAICA Illustratives, change to the tax and introduction to the Pillar Two Tax and 80% assessed loss rule and some improvements, fixes and improvements and some minor fixes.

Our November 2022 release introduced the revamped Cashflow worksheet, Co-operatives as a new entity type (fully incorporated with iXBRL taxonomy), updated document manager due to ISA315(R) 2019, some minor fixes and the 2023 CIPC taxonomy.

## 4. Firm template guide

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### 4.1. Introduction

In this release we are introducing the firm template guide. This is a tool that was created to simplify the process of creating a firm template. It breaks down the process into a logical sequence and presents you with only the steps that you need.

[Refer to link for further details on this guide](#)

### 4.2. Data retention view

As part of the firm template guide, we have also made improvements to the Data retention view. This will give you an indication of what has changed in your file after update and can use this functionality on the firm template or in an engagement file. Please note that minor changes (eg Investment income change to Investment income 1 or Alignment of tables) will not show in the Data retention view.

We have included in the release notes the Section labels for ease of reference when using this functionality. eg [INFO\_001].

[Refer to link for further details on this functionality and section labels](#)

## 5. IFRS for SME template

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### 5.1. Body Corporate

#### Why did we introduce these changes?

SAICA issued the Body Corporate Illustrative during March 2023 which was previously an ED. The template was based on the previous ED, and therefore we have updated the template to reflect the changes that were incorporated in the Illustrative as well as some general improvements and feedback from the market for all regions.

Refer to [SAICA Body Corporate Illustrative Template](#) and to our [Body Corporate template overview video](#) for further information.

#### 5.1.1. What areas are affected by this update?

- General information page
  - Country of incorporation and domicile updated to Country of establishment and domicile [INFO\_001]
  - Registered office updated to Service address [INFO\_015]
  - Level of assurance - updated the Act reference Sectional Titles Schemes Management Act (Act 8 of 2011) [REPOWNER\_061]
  - Included the Units section [INFO\_022]
- Index [INDEX]
  - Included the following items:
    - Levy Schedule
    - Budget Forecast
    - Insurance Schedule
  - Updated the Act reference Sectional Titles Schemes Management Act (Act 8 of 2011)
  - Included the narration - The Trustees Responsibilities and Approval and Trustees' Report do not form part of the annual financial statements and are unaudited.
  - Excluded the narration - These annual financial statements have been audited in compliance with the applicable requirements of the Sectional Titles Schemes Management Act.
- Trustee responsibility and approval - Updated narration [RES\_005 & RES\_012]

- Trustee report
  - Amend insurance policy details [REPOWENER\_074]
    - Fidelity cover (PMR23(7) and Reg 15 of CSOSA)
    - Building insurance (Sec 3(iii) of STSMA)
    - Public Liability Insurance (PMR23(6))
  - Included the CSOS compliance reconciliation and narration [REPOWNER\_078]
- Statement of Financial Performance
  - Amend Interest received to Investment income
- Accounting policies
  - Included an accounting policy for Reserve funds [ACP\_046]
- Notes
  - Included a Special levy note [NOTES\_221]
  - Amended insurance policy note [NOTES\_217]
    - Fidelity cover (PMR23(7) and Reg 15 of CSOSA)
    - Building insurance (Sec 3(iii) of STSMA)
    - Public Liability Insurance (PMR23(6))
  - Amended Revenue note [NOTES\_012]
    - Splitting out property industry revenue items into individual line items. This were previously all included as "rental income"
  - Amended Investment revenue note
    - Amended Interest received to Investment income
- Detailed Comprehensive Income Statement [DETIS\_001]
  - Included the following items under Rental income to be consistent with Revenue note:
    - Ordinary levies
    - Special levies
    - Levy 1
    - Levy 2
    - Other levies
    - Penalties charged
    - Property rental income 1
    - Property rental income 2
    - Property rental income 3
    - Other property income
- Other schedules
  - Included the Levy schedule [LEV]
    - The Levy schedule was included as per the Illustratives, automating the calculations when the first columns are captured. Additionally, the prior year table was also included for consistency
    - The calculation will be automated after the Rate per square meter table has been completed
    - The unit numbers and square meter will retain on roll forward for current and prior year, whilst the Rate per square meter table will move to the prior year
  - Included the Budget forecast [BF]
    - The Budget forecast was included as per the Illustratives in the same format as the Detailed Comprehensive Income Statement. The values can be populated by:
      - Importing the Trial balance and using the budget column
      - Capturing as input fields
  - Included the Insurance schedule [INS]
    - The Insurance Schedule was included as per the Illustratives, automating the participation quote column when the sum insured are captured. Additionally, the prior year table was also included for consistency
    - The Participation quota calculation will be automated after the rest of the table is completed
    - The table will retain as is and not move to the prior year table as the sum insured will most likely be consistent year on year and therefore more efficient to only capture any changes to these amounts

- 01.56 Tax computation - BC
  - Amended the interest received (trading) line to be linked to map number 2.1.?.150 and not 2.1.1.150

### 5.1.2. How does this affect you?

All these changes will be included in a new or updated file when the Body Corporate entity type is selected in the Information Store.

## 5.2. Tax changes

### Why did we introduce these changes?

There were some legislative changes requiring additional tax disclosures for the new Pillar Two tax model rules as well amendments to the calculation and presentation of the Assessed loss (80% rule). We have also introduced some improvements in the tax disclosure while these areas are amended.

#### 5.2.1. Pillar Two tax

In May 2023 the International Tax Reform—Pillar Two Model Rules came into effect but will be effective per region as legislated.

By time of publication this has not been legislated in South Africa but the 2023 Budget Review documents, published on 22 February 2023, announced that during the 2023 legislative cycle, government will publish a draft position on the implementation of Pillar Two for public comment.

Therefore, disclosures are included to accommodate regions that might become effective before our next release.

##### 5.2.1.1. What areas are affected by this change?

- Taxation note [NOTES\_126]
  - Current tax section
    - Included a new line for Pillar Two tax and linked to new mapping 2.9.0.900.100.000.100.014.00000.000
  - Include a subsection for Exposure to Pillar Two income taxes

#### 5.2.2. Improvement on Reconciliation of tax expenses

- Taxation note [NOTES\_126]

An undefined difference has been added in the reconciliation of the tax expense that calculates the difference between this section and the Major components of tax expenses.

#### 5.2.3. 01.50 Corporate tax computation and ITR14 support

##### 5.2.3.1. CTM changes June 2023

SARS have released their annual updates during June 2023 and we have released a patch for clients to run on their files if applicable to them. For this release, these changes will be included in the template and you will not need to install the patch.

Refer to link for further details on these changes - [Corporate Tax Module \(CTM\) July 2023 release](#)

##### 5.2.3.2. Assessed loss limitation rule

The change in the utilisation of assessed losses for companies came into effect on years ending 31 March 2023. The amendment will limit the utilisation of assessed losses for companies to the higher of R1 000 000 or 80% of taxable income.

The assessed loss was captured in 01.10 Information store and this was used to include the allowable assessed loss. We have however received feedback from the market that they would prefer to have a

calculation for it and therefore we have included the Assessed loss reconciliation in the CTM document, with the utilised being calculated. There is also an additional adjustment line to enable the user to capture any other changes due to the tax rules in this line. This area is a subsection and can be closed if you don't want to have the calculation visible.

### 5.2.3.3. Simple signature area

A simple signature area was included to provide users the opportunity to have the documentation signed off.

### 5.2.3.4. Fixes

- Accounting loss on disposal of assets
  - The duplication of this line was removed
- Donations (s18A)
  - Correct mapping to be 2.5.6.500.100.000.190.000.00000.000
- SBC tax table
  - Included an input row for the next financial year to manually capture if applicable before the updated template is released
- Printing
  - We have updated numerous totals and subtotals that the lines print correctly

### 5.2.3.5. Update of 01.50 Corporate tax computation and ITR14 support

When a file is updated the new 01.50 document will be included in the document manager, and the previous version will be renamed to 01.50A.

## 5.2.4. Corporate tax rate change

The tax rate changed from 28% to 27% for year ends on or after 31 March 2023. The tax rate in document 01.20 Information Store was updated to be:

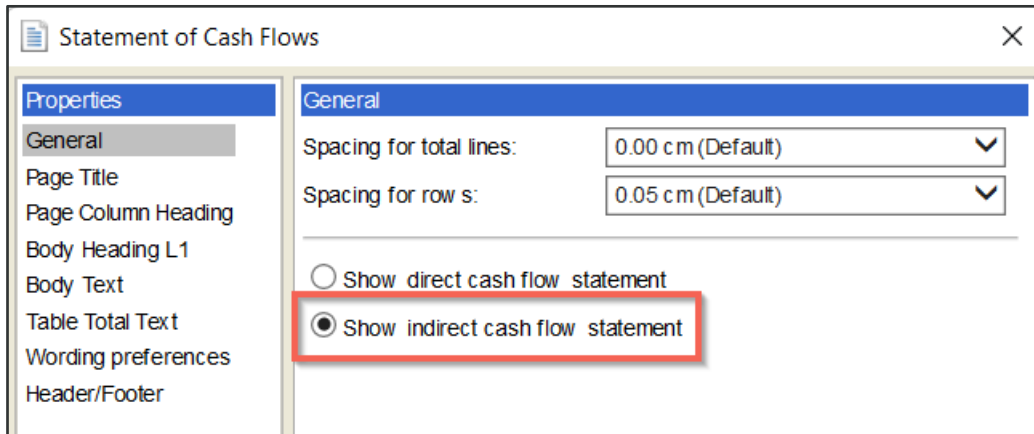
- If the year-end is before 31 March 2023 the default tax rate will be 28%
- If the year-end is on or after 31 March 2023 the default tax rate will be 27%

## 5.2.5. Other changes

- Deferred tax note [NOTES\_013]  
If there is only a figure in the Taxation losses available for set off against future taxable income line, the subtotal line and Deferred tax balance from temporary differences other than unused tax losses will be off
- Document manager - Other | Tax - additional documents | Tax computations - Owners  
Tax computations owner 1 - 4 was added on the document manager
- 01.20 Information store tax rate  
Update the tax rate so that the user can insert two decimal places

### 5.3. Indirect cashflow

The indirect cashflow was added to this template and is available to select under the Settings and Format menu.



### 5.4. Cashflow features and improvements (SME Eng template only)

In the previous release we have included the new Cashflow worksheet and in this release, we made some improvements to this feature.

Refer to the [following video link](#) for further information.

#### 5.4.1. Cashflow statement

- Total cash movement for the year  
The prior year calculation was overridden when a file was roll forward. This was corrected and the prior year calculation will not be overridden
- Changed wording in "Cash flows from investing activities" from "Net cash (paid) received on sale of businesses" to " Net cash (paid) received on sale of subsidiaries."
- Created an undefined difference in the "Cash flows from operating activities" section comparing the sum of "Cash receipts from customers" and "Cash paid to suppliers and employees" with the "Cash generated from (used in) operations as per the related note.
- Changed current year amount for "Cash generated from (used in) operations from the sum of the values to pull from note.
- In the financing activities section, add a row for "Dividends paid to Non-controlling interests"

#### 5.4.2. Cashflow worksheet

- Rounding
  - When the rounding is applied to the financials, the rounding did not reflect in the Cashflow worksheet as the Trade payable and Trade receivable opening and closing balance were calculated from the mapping. This was corrected to have the same rounding as in the notes
- Sole traders drawings
  - Drawings made by sole proprietors have been included in the cash flow worksheet as a movement against owners capital. This was affected by placing the other side of the entry as an add back to retained income because the mapping mechanism assigns it to retained income, but the transaction is an adjustment to owners capital.
- Business combinations
  - Added input cells in the "business combinations and disposals of businesses" column for the 3 "other non-cash items through profit or loss" for profit or loss items which may be part of a business combination, but for which there is no specific mapping. Gains on a bargain purchase would serve as an example.

- Disposals of subsidiaries
  - Created separate mapping (2.9.0.800.100.124.000.000.00100.000) for the profit or loss on disposal of a subsidiary in the group financial statements. This is required because in the cash flow worksheet, the gain or loss on disposal impact the “sale of subsidiaries” row in the group financial statements, but it impacts the “investments in subsidiaries, associates, and jointly controlled entities” row in the separate financial statements.
  - Profit or loss on disposals of subsidiaries in the consolidated accounts has been excluded from the “Non-cash through profit or loss” column and included in the “Business combinations and disposals of businesses” column.
  - This mapping has also been pulled into the sales of subsidiary note.
  - The wording “Sales of business” has been changed to “Sale of subsidiaries” in the main cashflow worksheet as well as in the investing activities worksheet.
- Share-based payment
  - Added additional mapping for share-based payment in such a manner that it is divided into cash-settled and equity-settled share-based payment expenses. This was done to automate the impact of equity-settled share-based payment on the “Reserves” line
  - Added a line item for “Share-based payment” expense into the “Non-cash items included in profit or loss” section of the Cashflow worksheet which automates into the “non-cash through profit or loss” column. The user will therefore no longer have to make this adjustment as a manual input using the “other non-cash items” rows.
  - The corresponding line item has been created in the “Non-cash items included in profit or loss” section of the operating activities worksheet.
  - For equity-settled share-based payment, the expense has also been included in the “Reserves” row and the “Non-cash through profit or loss” column.
- Non-controlling interest profit allocation
  - Included the non-controlling interest share of profit or loss into the “Retained income” row. The other side of this transaction is included in the “Non-controlling interest” row.
- Dividends paid to Non-controlling interests
  - Added dividends paid to Non-controlling interests to the “Non-controlling interest” row, in the “items requiring separate disclosure” column. This amount is obtained from the statement of changes in equity.
  - This same amount has been included in the “Items to be separately disclosed” section of the cashflow worksheet, in the “Items requiring separate disclosure” column in the “Dividends paid” row. As such, dividends paid to non-controlling interest are included in the amount calculated for “Dividends paid”.
  - This same amount is presented in the financing activities worksheet as “Dividends paid to non-controlling interest”. It is shown in the “Reclassifications for cash flow line items” column because it reclassifies out of the “Dividend paid” line in the operating activities worksheet in order to present it separately in the financing activities section.
- Dividend paid
  - Added mapping for the equivalent of dividends for other entity types to the “Dividend expense” and “Dividend paid” rows respectively. These additions were made for “Distributions to members” and “Allocations to beneficiaries”
- Transfers between reserves
  - Automated the transfers between retained earnings and reserves from the statement of changes in equity to the “Transfers and reclassifications” column.
- Input cells
  - Added additional input cells in the cashflow worksheet for the “Goodwill,” “Non-controlling interest,” “Dividends paid,” and “Tax paid” rows.
  - Changed cell in “Loans to shareholders, in “other non-cash through profit or loss” to input.

### 5.4.3. Cashflow notes

- Cash generated from operations note [CFNOTES\_001]
  - Added line item for “Share-based payment”
- Tax paid [CFNOTES\_002]
  - Added a manual input line item to the reconciliation for “Tax settled through intercompany loan accounts”.
  - An undefined difference has been added in the tax paid note that calculates the difference between this note and the amount calculated in the cashflow worksheet and therefore the amount presented on the Statement of cash flows.
- Dividend paid [CFNOTES\_004]
  - Included dividends paid to Non-controlling interests as part of the dividends line.
  - Added a manual input line item to the reconciliation for “Dividend paid in specie/transferred to loan accounts”. The wording is also an input cell and can be used for any other reconciling items.
  - Added section showing the split between dividends paid to owners of the parent and to Non-controlling interest. This section is not mandatory and can be collapsed. It assists in agreeing the total dividend paid which is presented in the note with the split of dividend paid which is presented on the face of the Statement of cash flows.
  - An undefined difference has been added in the dividend paid reconciliation that calculates the difference between the reconciliation of dividends and the total of the split between dividends paid to owners of the parent and to Non-controlling interest.

## 5.5. Improvements

- 01.30 PI Score Calculation
  - There was feedback from the market that the Total liabilities line in the PI Score calculation is not clear on what 3<sup>rd</sup> party liabilities are excluded from the amount that is populated. There is a difference in interpretation on what the possibilities of 3<sup>rd</sup> party (eg included in Trade payables, Tax) and therefore the wording on the PI Score calculation was updated to *The amount populated will be the total liabilities as presented on the Statement of financial position and must be adjusted for the specific transactions that is not third party liabilities.*
  - A simple signature area was included to provide users the opportunity to have the documentation signed off
- Index
 

The General information line was added to the index and is switched off by default. You can include it as part of the index by enabling builder mode, right click on the line and switching it on.
- Accounting policies - Useful lives tables for Property, plant and equipment; Biological assets; and Intangible assets [ACP\_001; ACP\_004; ACP\_010]
 

The columns of the assets categories can now be switch off independently, especially for the scenario where there is only one asset category
- Share capital [NOTES\_021]
 

We have updated the narration for the unissued share capital and also included two radio buttons to enable the user to select between the different options.
- Loans to (from) shareholders [NOTES\_010]
 

We have excluded the Impairment and sub-total from the sorting
- Members remuneration [NOTES\_037]
 

We have received feedback from the market that they would like this note to be available when entity type - Close Corporation is selected. The Directors emolument will now be available, with the note name amended to Members remuneration.

## 5.6. Technical improvements

- Autofill - amounts not pulling through after remapping
 

The autofill will run automatically after you have remapped an item using the Account | Assign mapping and click on OK

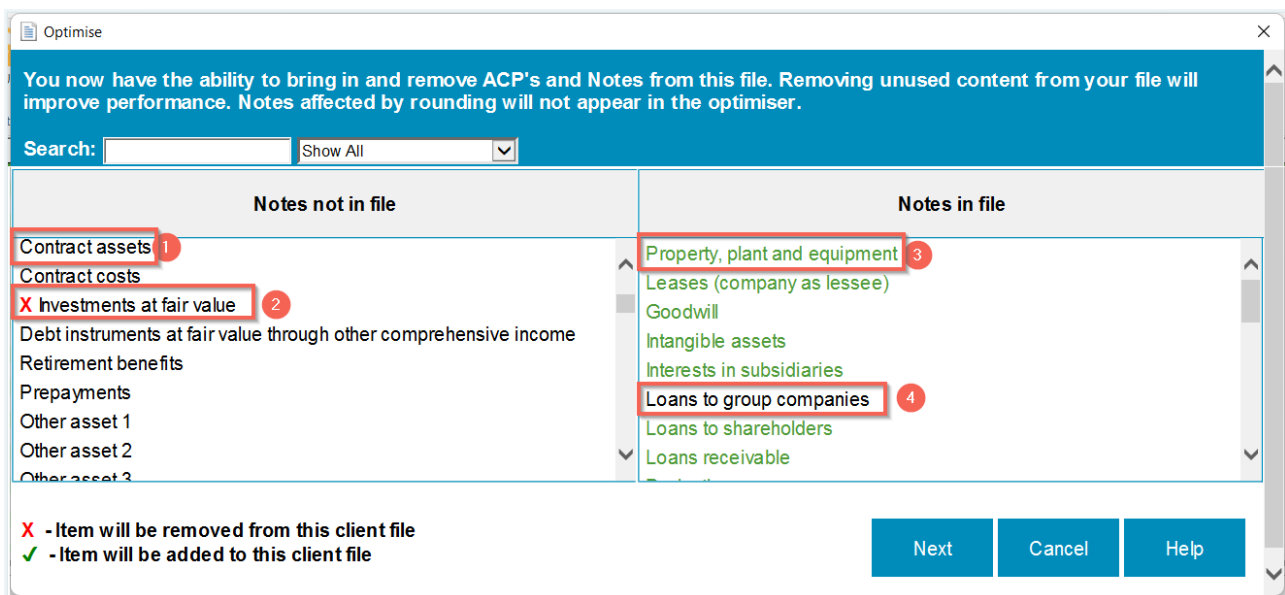
## 5.7. Fixes

- Document structure  
Certain documents did not switch on when it was selected in the document structure
- Directors report - Review section [REPOWNER\_062]  
Correct the Page Break option to work correctly
- Going concern  
We have corrected the printing for the radio button selection
- Assets (Property, plant and equipment; Investment property; Biological assets)  
Corrected the spaces that printed in the Pledges as security section even if the paragraphs are switched off. (Note that this is only corrected on a new file. If you want to include this in an updated file, you can get a new version from the library).
- Cost of sales [NOTES\_121]  
We have updated "*Cost of manufactured goods*" section so that the lines print correctly when there is only one amount in this table.
- Dividend paid [CFNOTES\_004]  
We have updated the note name that the paid is without brackets
- Related party note  
The document number was updated for the alternative layout for the Excel import to be 850.11
- Detailed Income statements [DETIS\_001]  
We have updated the "*Profit and Loss on sale of assets and liabilities*" to be "*Loss on sale of assets and liabilities*" in the Other expenses section
- Director's and prescribed officer's remuneration [NOTES\_037]  
Update totals and subtotal lines to not duplicate

## 5.8. Optimiser

We have made some improvements on how the optimiser work:

- The trade receivable and trade payable will be included in all files and will not be visible in the optimiser. This will ensure that the automatic rounding function works correctly when applied to the file, as previously if automatic rounding was applied, there were recalculation errors appeared if the notes were not in the file.
- The Cash generated from operations will be included in all files and will not be visible in the optimiser. This will ensure that the Cashflow works correctly
- The optimiser screen will indicate the notes that does not have any amounts mapped to it. It is recommended to run the optimiser after the file is complete.



1 - The item does not have a balance and is not in the file

2 - The item does not have a balance, is closed and is in the file – *NEW - It is recommended that this note is purged out of the file to make the file size smaller and improve speed*

3 - The item does have a balance and is in the file

4 - The item does not have a balance, is open and is in the file

## 5.9. Assurance

### 5.9.1. Lockdown, clean up and year end close process

#### 5.9.1.1. Lockdown process

With lockdown, you lock all documents in a client file at a point in time. At the time of lockdown, Working Papers creates a permanent copy of all locked documents. In a locked down state, all locked down documents and most shared data in the file are read-only.

**ONLY AUTHORISED PERSONS SHOULD PERFORM THE LOCKDOWN. TO RESTRICT RIGHTS TO THE LOCKDOWN CONSIDER THE PROTECTION SETUP AND RIGHTS ALLOCATIONS TO USERS.**

#### 5.9.1.2. Considerations before the lockdown and archiving of client files

When using the Lockdown Wizard Caseware Working Papers will detect whether:

- a Year end close has been performed and/or;
- whether a Clean up has been performed on the client file selected to be locked down.

Generally, a lockdown is done after a defined period after signature of the relevant assurance report. To assist firms with remembering to schedule their file lockdown, we have included a Schedule lockdown button in the Information Store document where the report date is set to remind.

Information Store Version 2023.02.01

Financial Statements Interim Financials Options

**Dates**

Financial year end : 29/02/2024

Date of incorporation :

Date of certificate to commence business :

Date of signature of audit report : 31/05/2024

[Schedule lockdown](#)

Date of signature of AFS by director : Same date as date of audit report

Publish date : Same date as date of audit report

The current accounting period is / is not a full 12 is months :

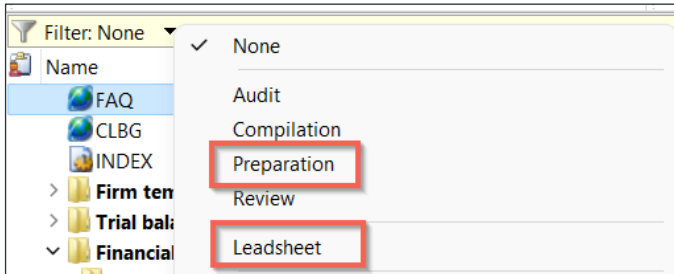
## 5.10. Mapping changes

| Mapping number                      | Name   | Details                                     |
|-------------------------------------|--|---|
| 1.5.0.300.100.300.000.000.0000.000  | Share issue cost written off against share premium | Amend description to have premium included  |
| 2.1.2.150.100.000.125.100.10011.000 | Subsidiaries                                       | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.125.200.10011.000 | Joint ventures                                     | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.125.300.10011.000 | Associates   | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.150.100.00000.000 | Listed financial assets                            | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.150.110.00000.000 | Unlisted financial assets                          | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.150.120.00000.000 | Unit trusts  | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.150.200.00000.000 | Bonds  | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.150.210.00000.000 | Debentures   | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.150.300.00000.000 | Derivatives  | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.150.900.00000.000 | Other financial asset 1                            | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.150.910.00000.000 | Other financial asset 2                            | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.150.990.00000.000 | Other financial assets                             | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.151.560.00000.000 | Loans 1  | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.151.570.00000.000 | Loans 2  | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.151.590.00000.000 | Other loans  | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.600.000.00000.000 | Bank   | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.700.000.00000.000 | Finance leases                                     | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.750.000.00000.000 | Interest charged on trade and other receivables    | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.800.000.00000.000 | Interest source 1                                  | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.810.000.00000.000 | Interest source 2                                  | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.820.000.00000.000 | Interest source 3                                  | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.100.000.990.000.00000.000 | Other interest                                     | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.150.101.000.151.550.10010.000 | Loans to directors managers and employees          | Add <i>Interest received</i> for Body Corp  |
| 2.1.2.160.100.000.125.100.10311.000 | Subsidiaries - Local                               | Add <i>Dividends received</i> for Body Corp |
| 2.1.2.160.100.000.125.100.10811.000 | Subsidiaries - Foreign                             | Add <i>Dividends received</i> for Body Corp |
| 2.1.2.160.100.000.125.200.10311.000 | Joint ventures - Local                             | Add <i>Dividends received</i> for Body Corp |
| 2.1.2.160.100.000.125.200.10811.000 | Joint ventures - Foreign                           | Add <i>Dividends received</i> for Body Corp |
| 2.1.2.160.100.000.125.300.10311.000 | Associates - Local                                 | Add <i>Dividends received</i> for Body Corp |
| 2.1.2.160.100.000.125.300.10811.000 | Associates - Foreign                               | Add <i>Dividends received</i> for Body Corp |
| 2.1.2.160.100.000.150.100.00300.000 | Listed financial assets - Local                    | Add <i>Dividends received</i> for Body Corp |

|                                     |                                       |  |
|-------------------------------------|---------------------------------------|--|
| 2.1.2.160.100.000.150.100.00800.000 | Listed financial assets - Foreign     | Add <i>Dividends received</i> for Body Corp  |
| 2.1.2.160.100.000.150.110.00300.000 | Unlisted financial assets - Local     | Add <i>Dividends received</i> for Body Corp  |
| 2.1.2.160.100.000.150.110.00800.000 | Unlisted financial assets - Foreign   | Add <i>Dividends received</i> for Body Corp  |
| 2.1.2.160.100.000.150.120.00300.000 | Unit trusts - Local                   | Add <i>Dividends received</i> for Body Corp  |
| 2.1.2.160.100.000.150.120.00800.000 | Unit trusts - Foreign                 | Add <i>Dividends received</i> for Body Corp  |
| 2.1.2.160.100.000.150.900.00300.000 | Other financial asset 1 - Local       | Add <i>Dividends received</i> for Body Corp  |
| 2.1.2.160.100.000.150.900.00800.000 | Other financial asset 1 - Foreign     | Add <i>Dividends received</i> for Body Corp  |
| 2.1.2.160.100.000.150.910.00300.000 | Other financial asset 2 - Local       | Add <i>Dividends received</i> for Body Corp  |
| 2.1.2.160.100.000.150.910.00800.000 | Other financial asset 2 - Foreign     | Add <i>Dividends received</i> for Body Corp  |
| 2.1.2.160.100.000.150.990.00300.000 | Other financial assets - Local        | Add <i>Dividends received</i> for Body Corp  |
| 2.1.2.160.100.000.150.990.00800.000 | Other financial assets - Foreign      | Add <i>Dividends received</i> for Body Corp  |
| 2.5.5.610.110.000.100.500.00000.001 | Share-based payment equity settled    | Amend mapping number to be xxx.001   |
| 2.5.5.610.110.000.100.500.00000.002 | Share-based payment cash settled      | Add new mapping for <i>cash settled</i>  |
| 2.5.5.610.110.000.200.500.10010.001 | Share-based payment equity settled    | Amend mapping number to be xxx.001   |
| 2.5.5.610.110.000.200.500.10010.002 | Share-based payment cash settled      | Add new mapping for <i>cash settled</i>  |
| 2.5.5.610.110.000.600.500.00000.001 | Share-based payment equity settled    | Amend mapping number to be xxx.001   |
| 2.5.5.610.110.000.600.500.00000.002 | Share-based payment cash settled      | Add new mapping for <i>cash settled</i>  |
| 2.5.6.510.100.000.100.500.00000.001 | Share-based payment equity settled    | Amend mapping number to be xxx.001   |
| 2.5.6.510.100.000.100.500.00000.002 | Share-based payment cash settled      | Add new mapping for <i>cash settled</i>  |
| 2.5.6.510.100.000.200.500.10010.001 | Share-based payment equity settled    | Amend mapping number to be xxx.001   |
| 2.5.6.510.100.000.200.500.10010.002 | Share-based payment cash settled      | Add new mapping for <i>cash settled</i>  |
| 2.5.6.510.100.000.210.500.10010.001 | Share-based payment equity settled    | Amend mapping number to be xxx.001   |
| 2.5.6.510.100.000.210.500.10010.002 | Share-based payment cash settled      | Add new mapping for <i>cash settled</i>  |
| 2.5.6.510.100.000.600.500.00000.001 | Share-based payment equity settled    | Amend mapping number to be xxx.001   |
| 2.5.6.510.100.000.600.500.00000.002 | Share-based payment cash settled      | Add new mapping for <i>cash settled</i>  |
| 2.5.6.510.100.000.700.500.00000.001 | Share-based payment equity settled    | Amend mapping number to be xxx.001   |
| 2.5.6.510.100.000.700.500.00000.002 | Share-based payment cash settled      | Add new mapping for <i>cash settled</i>  |
| 2.5.6.510.120.000.100.500.00000.001 | Share-based payment equity settled    | Amend mapping number to be xxx.001   |
| 2.5.6.510.120.000.100.500.00000.002 | Share-based payment cash settled      | Add new mapping for <i>cash settled</i>  |
| 2.5.6.510.120.000.200.500.10010.001 | Share-based payment equity settled    | Amend mapping number to be xxx.001   |
| 2.5.6.510.120.000.200.500.10010.002 | Share-based payment cash settled      | Add new mapping for <i>cash settled</i>  |
| 2.5.6.510.120.000.600.500.00000.001 | Share-based payment equity settled    | Amend mapping number to be xxx.001   |
| 2.5.6.510.120.000.600.500.00000.002 | Share-based payment cash settled      | Add new mapping for <i>cash settled</i>  |
| 2.5.6.520.100.142.000.300.00100.000 | Impairments                           | Add <i>Loans to members</i> for Body Corp  |
| 2.5.6.520.100.142.000.350.00100.000 | Reversal of impairments               | Add <i>Loans to members</i> for Body Corp  |
| 2.9.0.800.100.124.000.000.00100.000 | Investment in subsidiaries (group)    | Add mapping for the Profit/loss on sale of assets for disclosure of Cashflow group level |
| 2.9.0.800.100.125.100.000.00100.000 | Investments in subsidiaries (company) | Amend description that this mapping can be used for the Cashflow company level           |
| 2.9.0.900.100.000.100.014.00000.000 | Pillar Two tax                        | Add new mapping for Pillar Two tax   |

## 5.11. Document manager enhancements

This release includes a new filter in the document manager for new files, including Preparation and Leadsheet. This will enable to filter the document manager per engagement type.



## 5.12. iXBRL update

The 2023 taxonomy was not adopted in this release but this will not affect the validation process on the CIPC portal for new or updated file.

# 6. Update process

## 6.1. Update from 2022.01.01 template to 2023.01.01

The update for the Financial Statements and Probe was split again in this release and therefore the update can be selected independently. Should you use both Financial Statements and Probe it is best practise to always stay on the same released template and therefore update both.

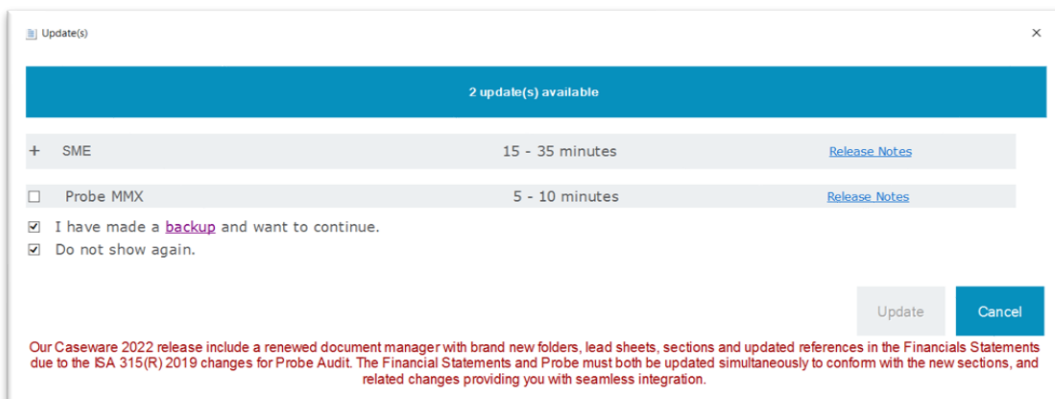
Take note, if you are updating from any template before 2022.02.01 you will have to following the process below.

## 6.2. Update to 2022.01.01 template

Due to the renewed document manager the financial statements and Probe must update simultaneously to conform with the new sections and related changes to provide a seamless integration.

A warning message will appear, and you will be prevented from continuing if the selection is not made. Engagement files updated from before 2022.01.01 template will get this message, but in our next release these updates will be separated again.

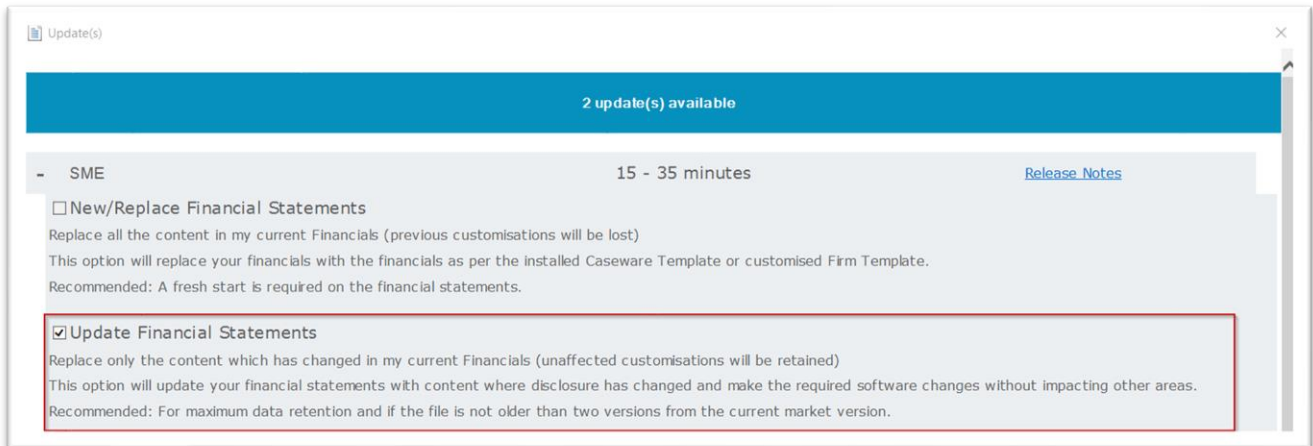
Also note if you have customised mapping the lead sheets must be manually amended to the new lead sheets.



### 6.3. Update options

We have introduced the Optimizer in our 2020.01.02 (July 2021) release, where a full replace of the financials was required. If the financials were not updated with the 2020.01.02 release, the financials will be replaced, but for future updates, the update option will become available again.

In this release we have improved the second option even further with data retention on all fields where there are no changes and ensured that additional notes are not included on roll forward.



### 6.4. Create new file from client data

An alternative method of updating an engagement file is the create new file from Existing file. There is additional data retention included in this release whereby all the input cells will retain.

This is recommended when:

- Consider if a firm template is used
- The engagement file is more than two year's version back
- The engagement file cannot be relied on e.g. Overwritten etc.

## 7. Caseware Working Papers 2023

The following describes the features and fixes included in Working Papers 2023 and related products

### 7.1. Features

#### 7.1.1. History and milestones

- Added a history event for manually relocking a previously locked down engagement file. You can enable tracking for this event in your file's [history settings](#).

#### 7.1.2. IDEA integration

- Template authors can now embed IDEA analytics from their installed [IDEA SmartAnalyzer](#) workflows into CaseView paragraphs, enabling them to standardize which tests to run and when. Users can perform analytics on the engagements and receive results without having to leave the Working Papers interface.

#### 7.1.3. Imports and exports

- Working Papers now supports imports from the following software packages:
  - Sage 50 Accounts 2023 (UK)
  - Working Papers now supports exports to the following software packages:
    - ProFile 2022 (Canada)

#### 7.1.4. Interface

- The Caseware Cloud search menu in the **Consolidation | Properties, Consolidation | New | Existing File, Connect to SmartSync Copy...** and **Locate Parent of...** dialogs has been modernized to improve performance and functionality.
- The **SmartSync Server** menu on the Working Papers **File | Open** page can now be automatically hidden when you connect to a Caseware Cloud site.
- Improved the wording in the **Rename File** confirmation dialog to clarify that Cloud-integrated files can be renamed, but Cloud-published files cannot.

#### 7.1.5. Print and save

- When exporting a CaseView document that contains external documents to a PDF, the PDF copies of the external documents can now be read by a screen reader and the text can be copied and pasted.

### 7.2. Fixes

#### 7.2.1. CaseView

- Fixed an issue where text copied from external PDFs in CaseView would appear distorted when pasted into other text editors.
- Fixed an issue where document sections with a sort group name that exceeds 256-characters would cause the document to stop responding.

#### 7.2.2. Compression

- Fixed an issue that prevented some files with special characters in the file name from being compressed.

#### 7.2.3. Hybrid Cloud

- Fixed an issue where Cloud-integrated files with accented characters in the file name would fail to open when a sync copy was downloaded from the **File | Open | Caseware Cloud** menu.
- Fixed an issue (Error code: 0x8007001d) that prevented Cloud-integrated engagement files from being converted from the Working Papers interface.
- Fixed an issue where the **Year-End Close Performed** column in the Working Papers app on Cloud would not update with the correct year-end close status for each file.

#### 7.2.4. Imports and exports

- Fixed an issue where imports from Fortune Acomba would exclude some transactions if **Use the posting date if it is different than the effective date** was selected.
- Fixed an issue that prevented the completion of E-conomic Online Accounting imports.

#### 7.2.5. Interface

- Fixed an issue where upon opening an engagement file, the messages “Updating balance sheet account balances” and “Processing registration” would display, but not progress, preventing access to the file’s contents.

# Contact Us

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## Other Important Details

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**Email us at [info@casewareafrika.co.za](mailto:info@casewareafrika.co.za) regarding:**

- Feedback
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