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Release notes

IFRS for SME 2024.01.02
IFRS vir KMO's 2024.01.02 Afr
November 2024

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Executive summary

This release contains the latest technical enhancements, the 2023 and 2024 taxonomy and mandatory page changes for iXBRL and 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. iXBRL changes

1.1. Taxonomy

The taxonomy was updated to align with the latest CIPC XBRL Taxonomy 2024 IFRS Data Model, including all changes from the 2023 Data Model.

1.2. Mandatory page

The taxonomy and validation changes implemented resulted in the following changes on the Mandatory page:

Area	Details is from	Guidance on completion
Name of auditor	Automated from Information Store	
Practice number of auditor	Input field	
Name of audit firm	Automated from Information Store	
Type of auditors opinion	Automated from audit report	If not completed in Information Store this can also be captured in the Mandatory page
Holding company	Automated from Information Store	Complete null if NA If not completed in Information Store this can also be captured in the Mandatory page
Ultimate holding company	Automated from Information Store	Complete null if NA If not completed in Information Store this can also be captured in the Mandatory page
Name of director authorised to approve annual financial statements	Dropdown Automated from Information Store	Signatories of Directors Report
Were there any directors emoluments paid?	True/False	
Directors emoluments	Automated from total of directors emoluments note	If the not is not switched on this can also be captured in the Mandatory page

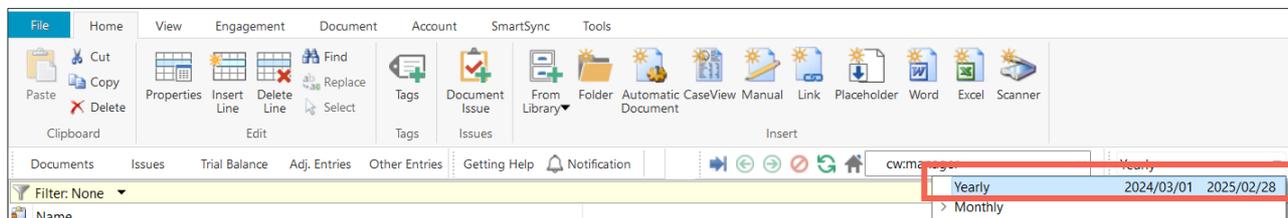
The following financial information was added to the Mandatory page. If not applicable for the current period, a footnote will be required to indicate a nil value:

Financial information	Guidance on completion
Retained income (equity)	
Equity and liabilities	
Administrative expenses	Input field
Profit (loss), attributable to owners of parent	Consolidation only
Profit (loss), attributable to non-controlling interest	Consolidation only
Non-controlling interest	Consolidation only

1.3. Other

1.3.1. Period settings

Ensure that the period settings are set to yearly before validation.



2. SME template

2.1. CTM changes

CTM forms are updated per SARS 2024 tax year requirements.

2.2. Improvements

- Statement of profit and loss – Correct the header to show correctly on the Statement of profit and loss as well as the index
- Nigeria Companies Act - Update the Companies Act for Nigeria to be Companies and Allied Matters Act of Nigeria, 2020
- Event after reporting period and going concern - The buttons are updated that the two notes work independently when a selection is made

3. PI Score

The PI Score calculation in document **01.25 PI Score Calculation – Engagement Type and Basis of Preparation** and the **Mandatory** page relevant to iXBRL, were previously based on post-adjustment figures.

In this release, document 01.25 has been updated to use pre-adjustment figures, as the engagement type and basis of preparation are determined at the beginning of the engagement. Please note that to automate the figures in 01.25, you must open document 10.20 Engagement Evaluation and document 10.60 Overall Materiality Assessment.

As a result, the PI Score calculation on the Mandatory page will differ from 01.25, as the Mandatory page will continue to use post-adjustment figures consistent with the final Financial Statement values.

4. Caseware Working Papers 2024.00.164.06

The following describes the features and fixes included in Working Papers 2024 V1 and related products.

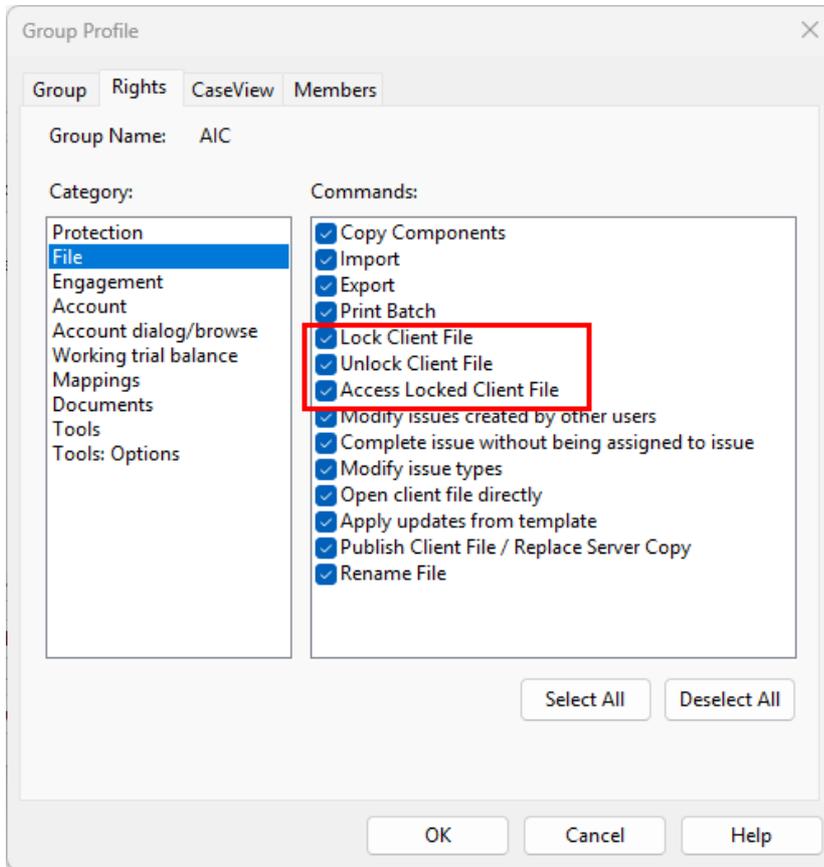
4.1. Features

4.1.1. Xero online (Direct) import

Working Papers now fully supports imports from Xero Online. You can import your Xero trial balance and general ledger details from the [Import - Accounting Software](#) dialog without having any licencing errors using the “Xero Online(Direct)” option.

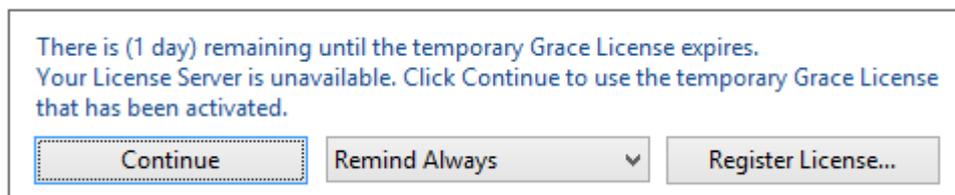
4.1.2. Protection setup

Split the **Lock Client File/Unlock Client File** [group right](#) into separate **Lock Client File** and **Unlock Client File** rights to provide more control over these operations.



4.1.3. Licencing

Added a warning dialog that displays when a Working Papers license is nearing its [expiration date](#).



4.1.4. Hybrid cloud

Increased the duration that Working Papers will attempt to communicate with Cloud to prevent the process from timing out before completion.

4.1.5. XBRL

CaseView now supports multiple XBRL entry points. In the new **Select Entry Points** dialog, you can add taxonomies and select the applicable entry points to use from the list.

4.2. Fixes

4.2.1. Imports

Importing data from AccountView into an engagement that was rolled forward does not clear the previous year-to-date (YTD) value.

4.2.2. SmartSync

Documents [locked for exclusive use](#) may not indicate that they are 'Locked' when opened by the exclusive user, or 'Read-only' when opened by other users. The locked/read-only status were still applied, however.

4.2.3. Licencing

Working Papers reports a time tampering issue and locks the application when the system time has not been modified.

4.2.4. XBRL

Inline XBRL and non-XBRL-tagged HTML files do not preserve optional hyphens (also known as soft hyphens, which are used to break words across lines) in the export file.

4.2.5. User interface

Some Working Papers fonts and CaseView icons do not properly scale to monitor resolution.

4.3. Known issue

CaseView frequently displays script errors when opening documents on Windows 11

Solution: [Windows H2V2 - Error Executing Scripts](#)

5. Previous release notes (July 2024)

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

5.1. 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.

5.2. 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.

5.3. 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.

5.4. Tax

5.4.1. 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.

5.4.2. 01.50 – Corporate tax computation and ITR14 support

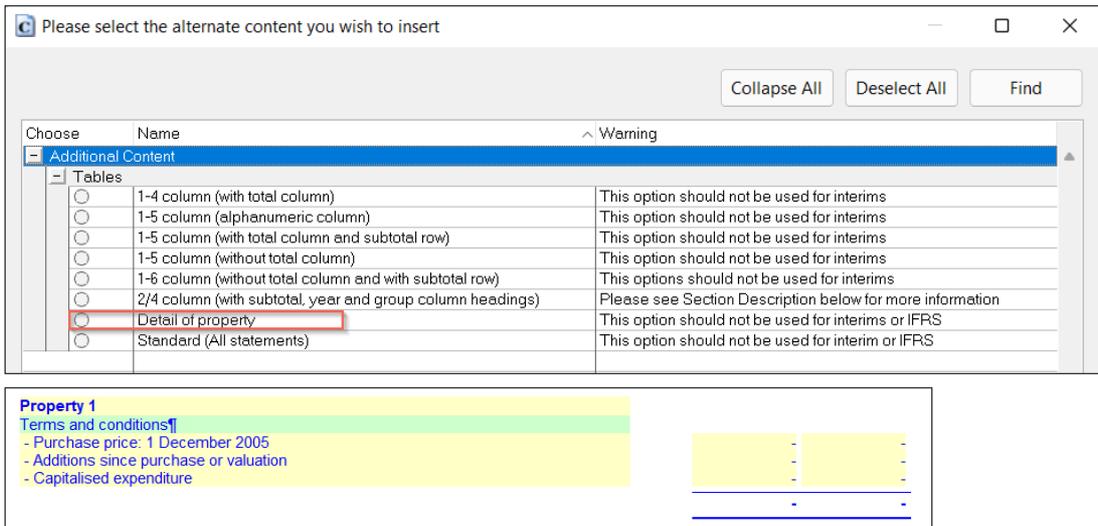
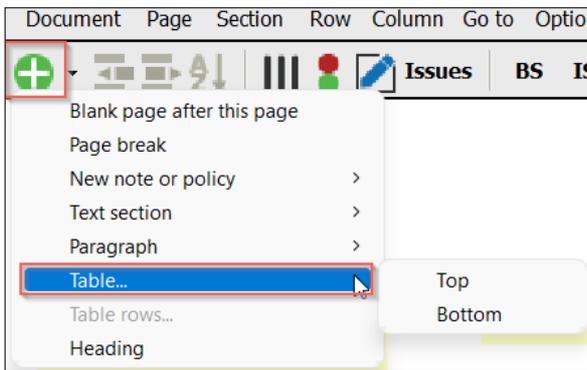
The assessed loss utilised was not calculated correctly if the Taxable income was between R 1000 001 and R 1250 000 and the company had an assessed loss.

5.5. Super insert

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

5.5.1. Details of property

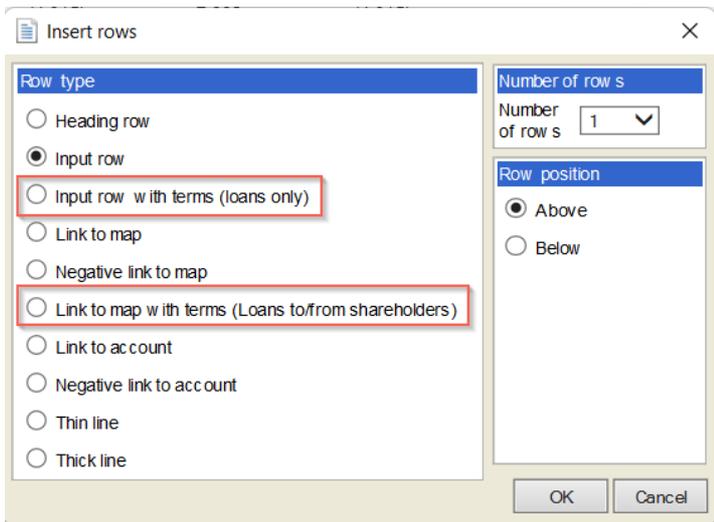
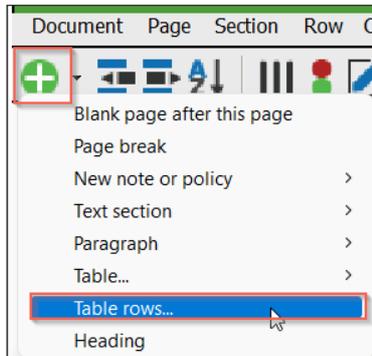
We have received market feedback that clients require to add more details of properties in the Property, plant and equipment note and Investment property. There is now an additional option available under the Super Insert | Table option. Remember, it is best practice to be on the subsection heading to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



5.5.2. 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.

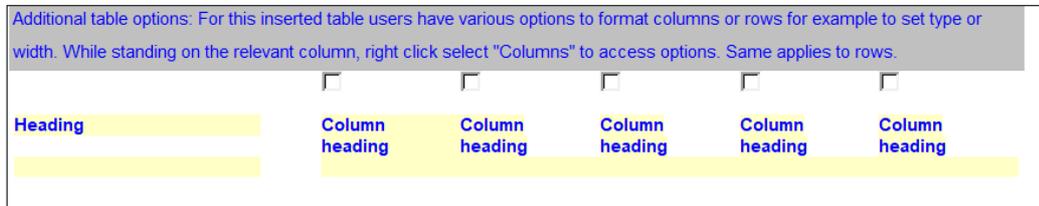
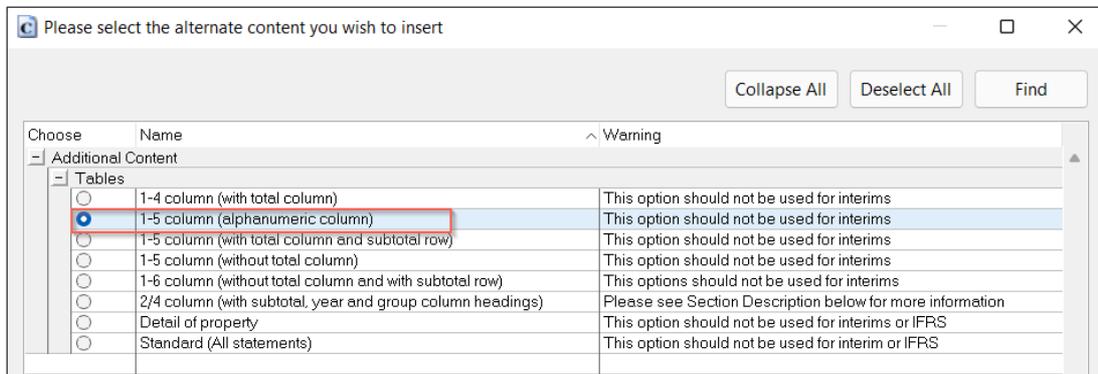
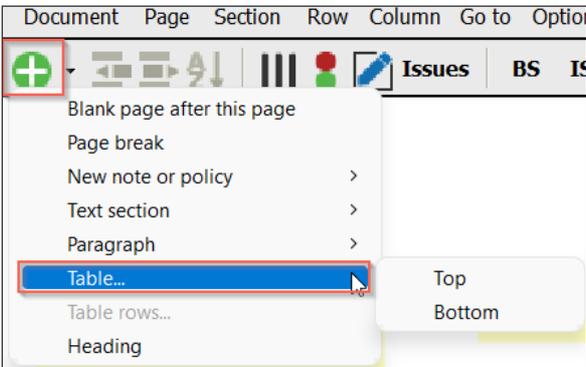
[Refer to link for further details on how to add a mapping number including a flip number](#)



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		

5.5.3. Text table

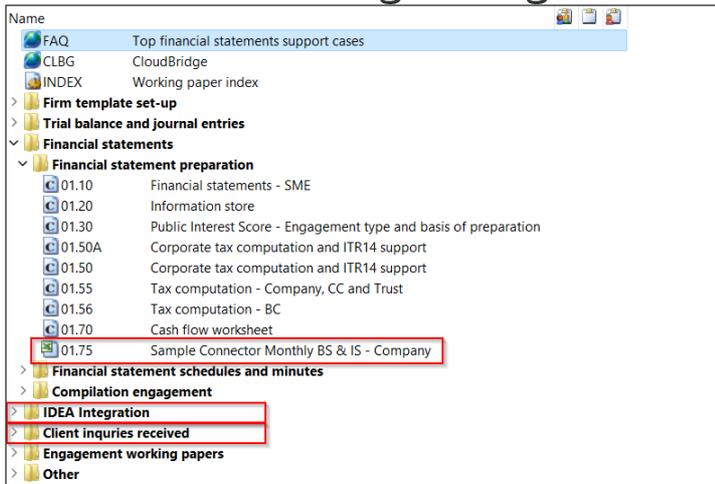
We have received market feedback that clients require to add a text table. There is now an additional option available under the Super Insert | Table.



5.5.4. 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.

5.6. Document manager changes



5.6.1. 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](#)

5.6.2. IDEA

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

5.6.3. Client inquiries

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

5.7. 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.

5.8. 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](#)

5.9. 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](#)

5.10. Assurance reports

5.10.1. Auditor's Report

5.10.1.1. 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"> Name of the reporting entity includes "and its subsidiaries", and Description of the financial statements and the individual statements include the word "consolidated". <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"> 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. Enable when information or reports is obtained prior to date of the auditor's report. <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>

5.10.2. 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"> • Outcomes of audit procedures with respect to the key audit matter • Key observations with respect to the key audit matter <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>

5.10.3.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.

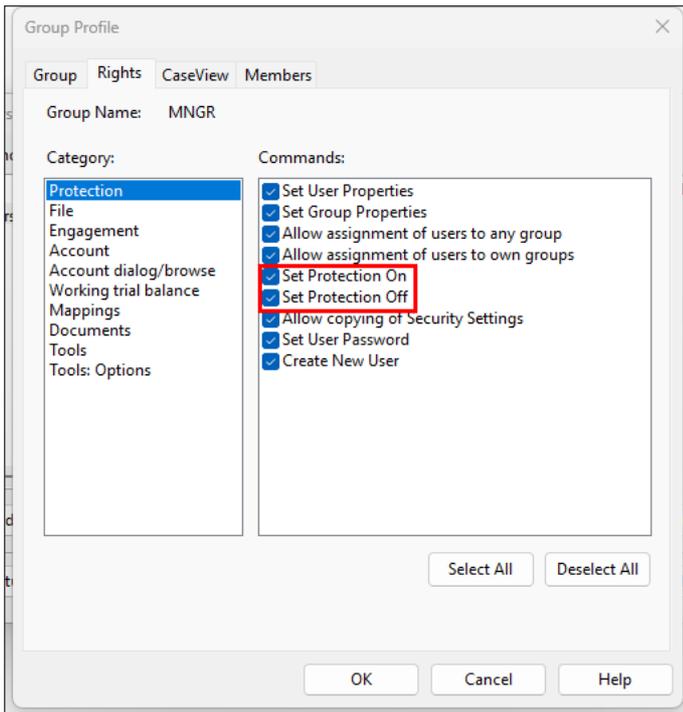
6. Caseware Working Papers 2024.00.092.07

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

6.1. Features

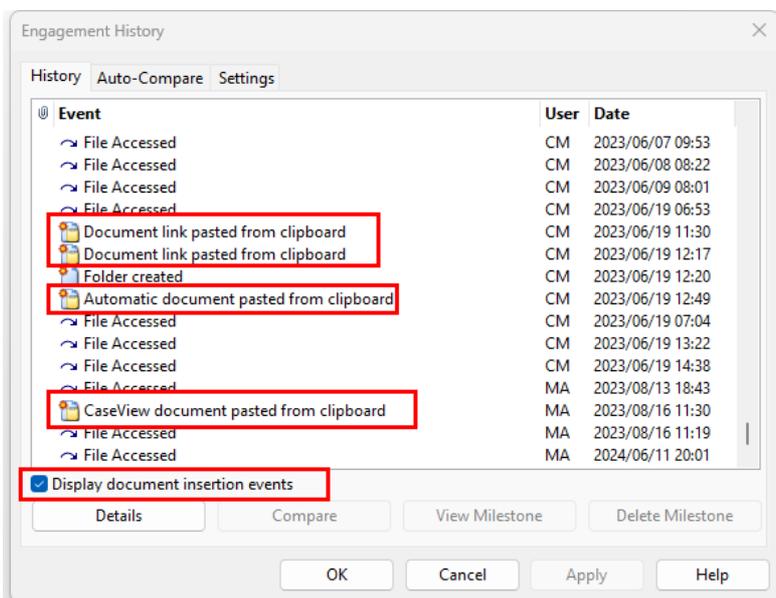
6.1.1. Protection setup

- 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.



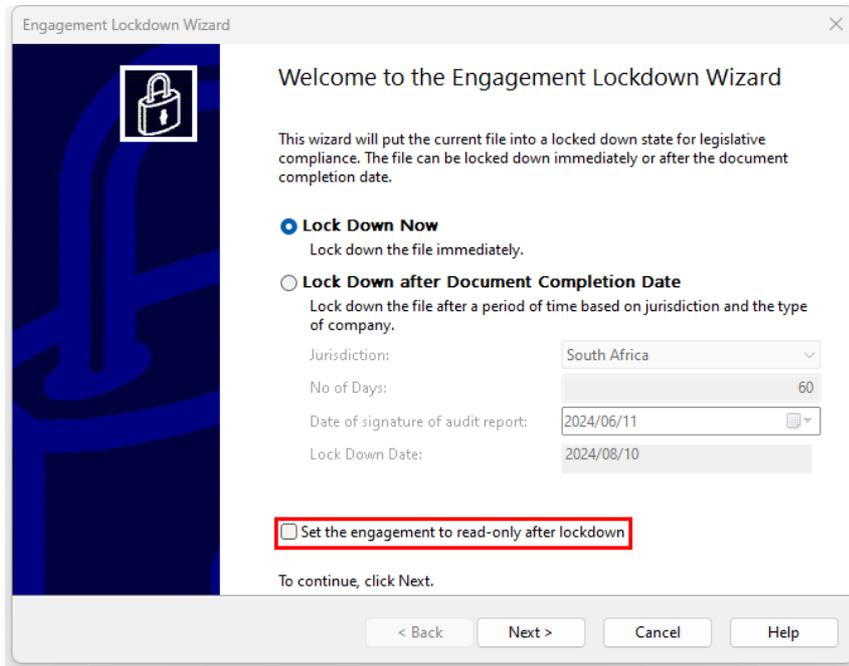
6.1.2. History and milestones

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



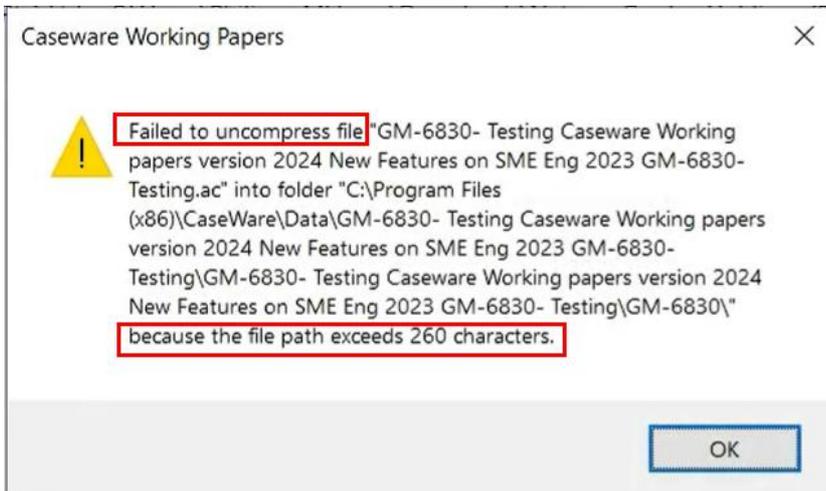
6.1.3. Lockdowns

- 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.



6.1.4. 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.



6.1.5. 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	

Properties	Alt+Enter
Create Adjustment	>
Go to Source	
Expand	F9
Annotate	Ctrl+F2
New Note	Ctrl+F5
New Tickmark	Ctrl+F6
New Document Reference	Ctrl+F7
New Manual Reference	Ctrl+F8
New Hyperlink Reference	
New Highlight	
Hide Annotation	
Border Columns	

6.1.6. 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.

6.1.7. Data Store Administration Tool

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

6.1.8. 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.

6.2. 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.

Contact Us

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Help Desk Direct Extension

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Other Important Details

Register at success.casewareafrika.com for easy access to frequently asked questions, upgrades, downloads and technical documentation.

Email us at info@casewareafrika.co.za regarding:

- Feedback
- Ideas on service or products
- Product information
- Account or license information
- Any other queries

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