

Croner-i Tax and Accounting

Academies Audit System (ACAD): Quick Start Guide

Product homepage

Thank you for subscribing to ACAD. This guide will help you understand how to use the tool.

Always go to the [homepage](#) on Croner-i Tax and Accounting to download the latest version of the tool and to easily access information on changes, the guidance notes and disclosure checklist and reference material.

Academies Audit System

Contents:

- [STOP PRESS](#)
- [What's changed](#)
- [About the authors](#)
- [1 Using The Academies Audit System](#)
- [2 Academies overview and requirements](#)
- [3 Work Programmes](#)
- [4 Engagement and other letters](#)
- [5 Audit reports for academies](#)
- [6 Disclosure checklists](#)
- [7 Reference material](#)
- [8 Archive](#)

Academies Audit System

Academies Audit System provides everything you need for auditing the accounts of an academy.

[Download ACAD](#)

ACAD is authored and updated by our [in-house team of experts](#) in consultation with our editorial review panel. Details of updates are set out in the [What's changed](#) section for the previous 12 months and [before](#).

The ACAD toolkit contains a detailed tailoring questionnaire and automatically hides worksheets and rows that are not relevant to your audit. The website includes extensive [guidance notes](#) of how to complete the audit programmes.

New and existing users should download the template file above, save it to the Firm's preferred location and then follow the instructions in the quick start guide for creating a client file. We recommend you download a new template file for each audit so that you are confident you are working with the latest version of ACAD.

This programme requires macros to be enabled. For further guidance on system settings in the 'Troubleshooting' section and an overview of how to use the Excel work programmes please see our quick start guide:

[View Quick Start Guide](#)

[View Quick Start Video](#)

Compatibility: This tool is not compatible with versions of Excel prior to 2007 and with Mac computers.

Contents

- [STOP PRESS](#) – keeps you aware of important developments that have not yet been incorporated into the main product;
- [What's changed](#) – sets out, in chronological order with the most recent at the top, details of changes to the Academies Audit System (ACAD);
- [About the authors](#) – background on the expert authors who update the system;
- [1. Using The Academies Audit System](#) – provides guidance on how to use and print the excel tool;
- [2. Academies overview and requirements](#) – provides guidance on what an academy is, and a summary of the financial and regulatory requirements on the entities;
- [3. Work Programmes](#) – contains individual PDF copies of the current and permanent audit file working papers to facilitate printing and using them in paper files, and to enable team members and reviewers to use specific individual working papers as required. Also guidance on using the tool;
- [4. Engagement and other letters](#) – useful letters for use with academy clients;
- [5. Audit reports for academies](#) – example audit reports for academies;
- [6. Disclosure checklists](#) – disclosure checklist for use with academy financial statements;
- [7. Reference material](#) – links to useful reference material.
- [8. Archive](#) – provides an archive of historical changes to the product and superseded versions of material.

Using the Excel work programme

1. Downloading the programme from Croner-i Tax and Accounting

To create a new audit file, click on the 'Download tool' button on the homepage:

Academies Audit System

Contents:

- [STOP PRESS](#)
- [What's changed](#)
- [About the authors](#)
- [1 Using The Academies Audit System](#)
- [2 Academies overview and requirements](#)
- [3 Work Programmes](#)
- [4 Engagement and other letters](#)
- [5 Audit reports for academies](#)
- [6 Disclosure checklists](#)
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download**



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[View Quick Start Guide](#)

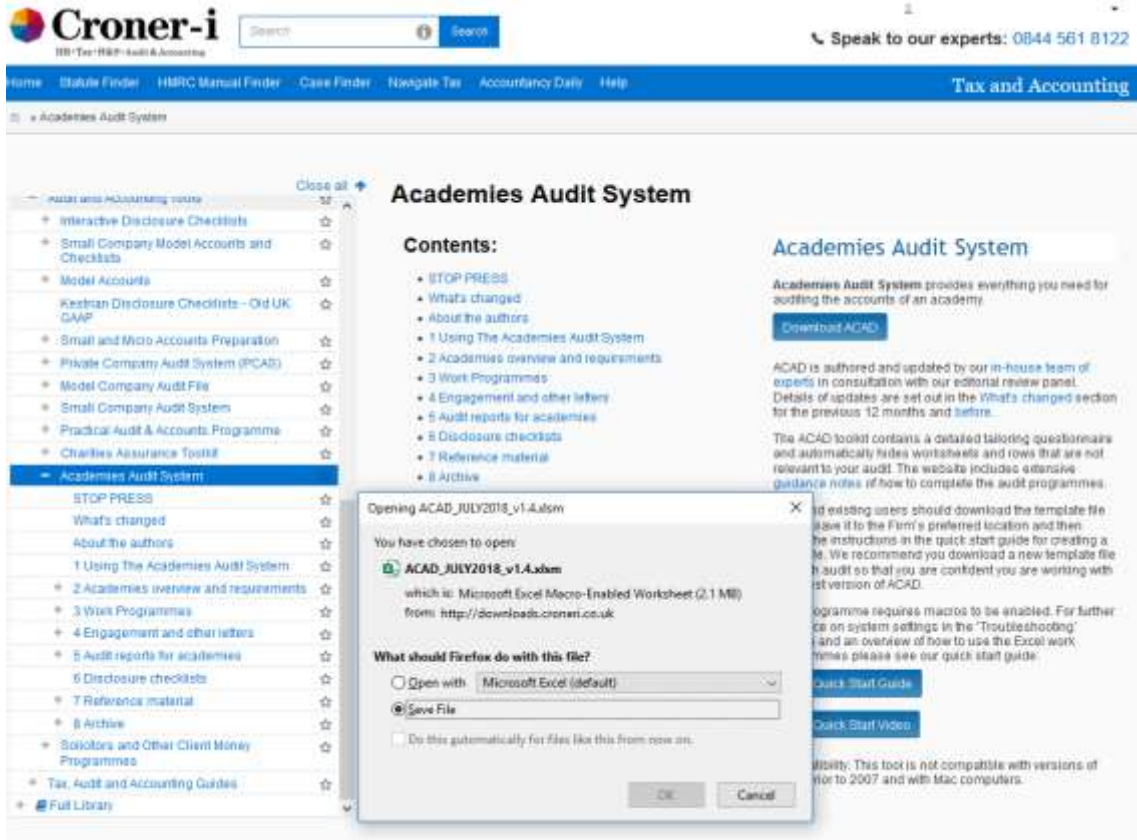
[View Quick Start Video](#)

Compatibility: This tool is not compatible with versions of Excel prior to 2007 and with Mac computers.

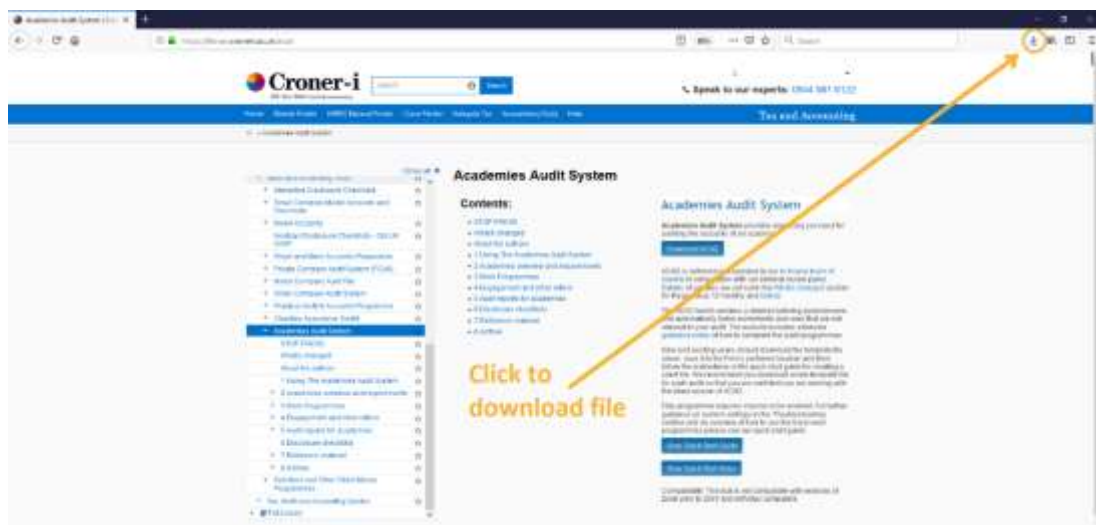
The file will be sent to your 'Downloads' folder. See below for variations of how this step appears in Firefox and Google Chrome browsers. **We recommend you download a new programme from this page for each new assignment so that you are confident you are working with the latest version of the Academies Audit System.**

Firefox browser

Download the file by clicking on the link. This will open the following dialogue box. Please ensure that 'Save File' is selected, and then press 'OK'.



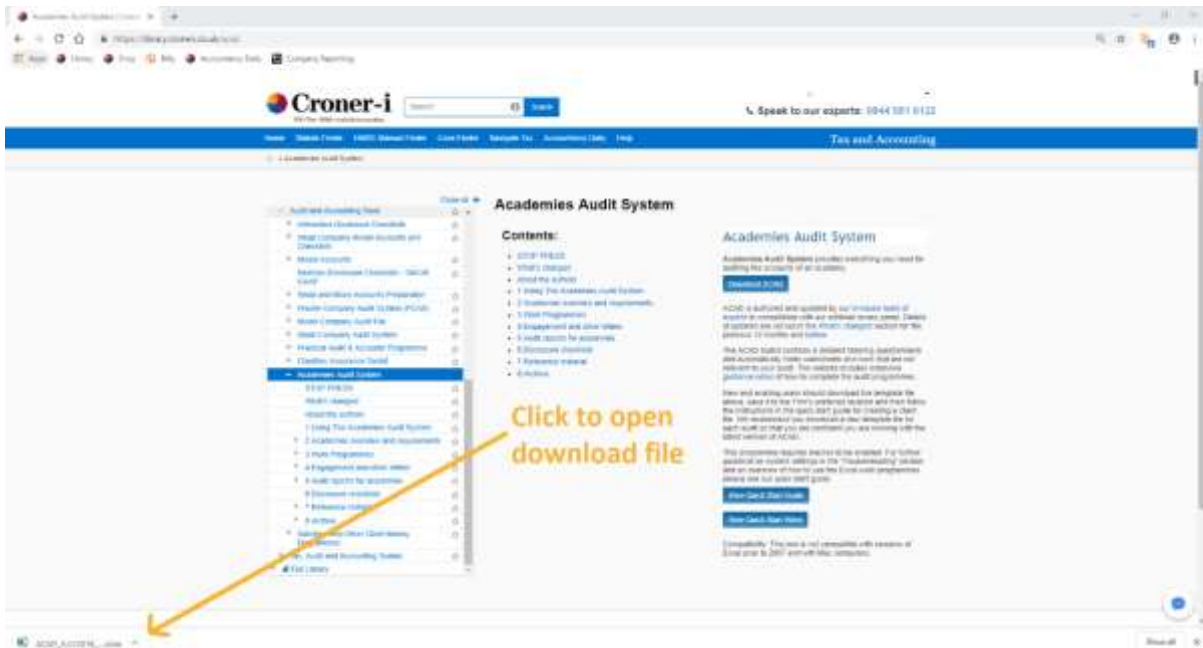
The file will be downloaded and saved to your default download folder. To access the file, select the icon in the top right-hand corner of the browser, as shown below.



Google Chrome

Google Chrome will automatically save a copy of the file to your downloads folder.

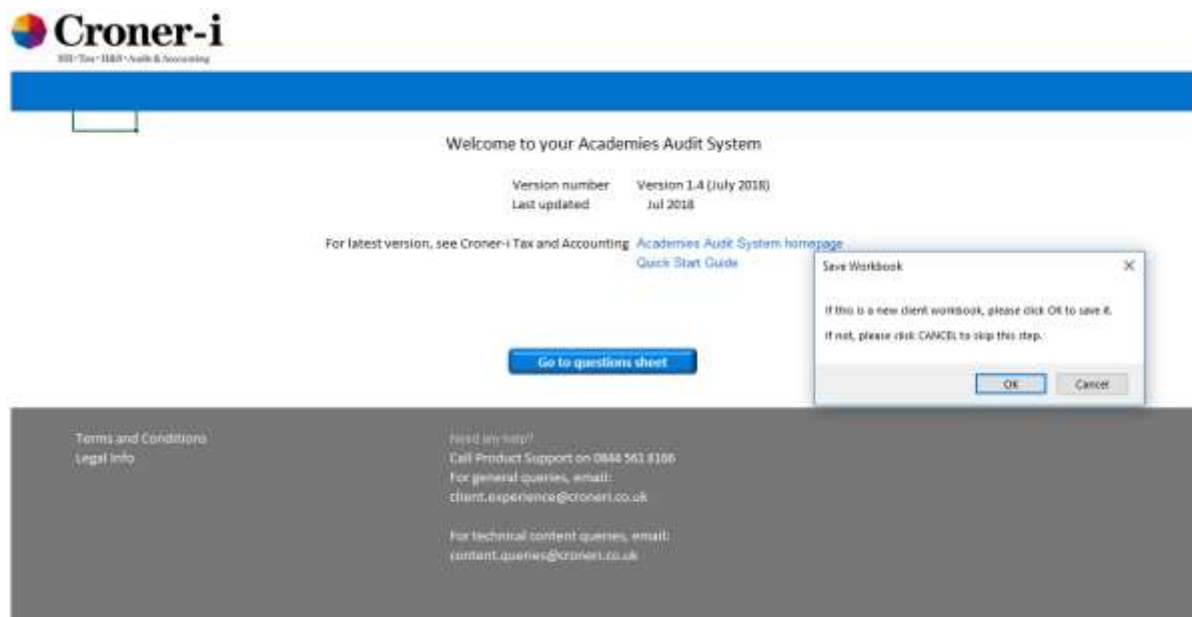
To open the file from the location that the browser has saved the file, click on the arrow to the right of the document, as shown below:



2. Working with the Excel tool

- a) The Excel programme will open and a box will appear prompting you to either save the file by clicking 'OK' if it is a new assignment, or, if you are opening an existing client file, to skip this step by clicking 'Cancel'.

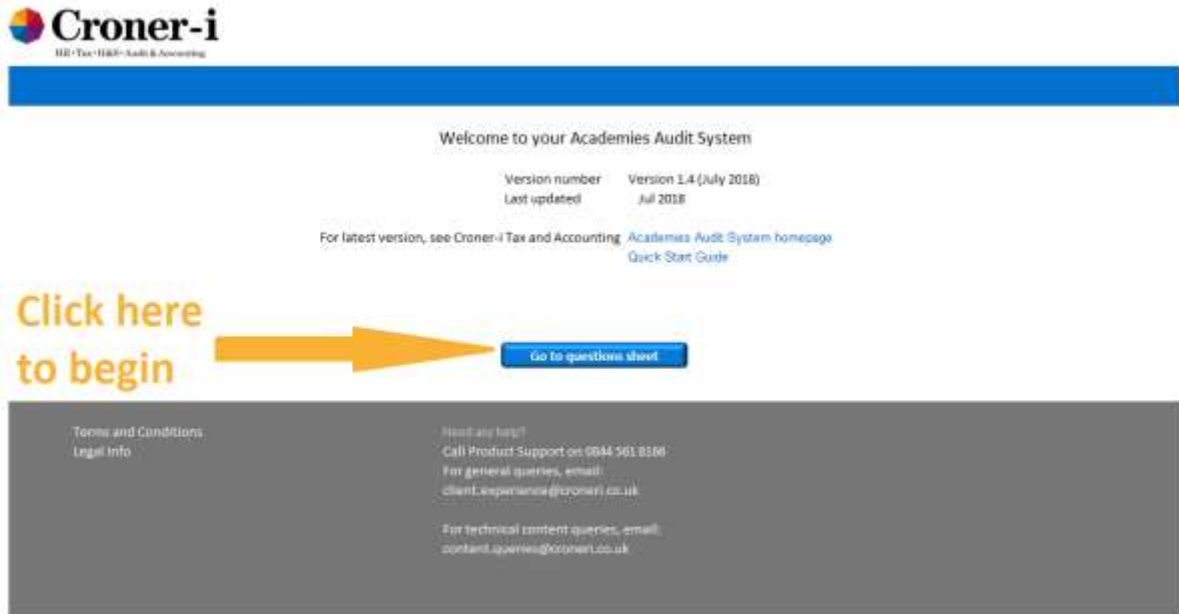
Please ensure that you have macros enabled to use the programme. You may also need to disable the protected view in your settings. Refer to the 'Troubleshooting' section in this quick guide for guidance.



If you click 'OK', a box will appear asking you for the file name and where you want to save the file. It is important that you use your firm's standard file-naming structure and that you save the file in the folder that your firm designates for this purpose (and that is regularly backed up). Once you have entered these details click 'OK'.

It is at this stage that you may see warning text saying **'Your audit system is over 12 months old. Please check you are using the latest version for your audit'**. We recommend that you go to the ['What's changed' table](#), and ensure that the version you are using is the most up to date version. If it is not, please download the latest version from the [Academies Audit System homepage](#), as detailed in the previous steps.

b) The programme welcome page will appear. Click on 'Go to questions sheet'.



Once you have opened your newly created Excel file, it will look like this:

Croner-i - Academies Audit System

Taking Checklist

1. Complete the following data concerning the client. This will then appear on every sheet.

Client name	Enter client name
Year-end	Enter year-end
File number	Enter file ref

2. Complete the following taking questions to determine programmes required. Select 'yes' to indicate that a programme is required or 'no' if it is not. In most cases, the default is set to 'yes', so if a programme is not required, you should tick the box and select 'no'. For programmes that are not expected to be used that frequently, the default is set to 'no'.

3. This page can be printed as a record of the taking for this client.

All references to ISAs, ISQC 1 and the ethical standard (ES) in this audit programme are to the FRC's UK version as stated as of July 2018. This document brings the applicable requirements from FRS 102, The Charities SORP and referenced the Academies Accounts Direction 2018 (AD 2018) and the Academies Financial Handbook 2017 (AFH 2017) issued by the Education and Skills Funding Agency (ESFA).

Ref	Question	Answer	Associated Sheet(s)
CURRENT FILE			
A001	Do you want Section A index	Yes	Ac - A1
A002	Final completion memorandum	Yes	Ac - A1
A002.1	Final programme - subsequent events	Yes	Ac - A1.2
A003	Final completion	Yes	Ac - A1.3
A004	Will the accounts require calling over?	Yes	Ac - App1
A005	Academies FRS 102 Disclosure checklist	Yes	Ac - A7
A006	Frontsheet	Yes	Ac - A7.1
A007	Appendix 1: A parent not preparing group accounts	Yes	Ac - A7.1A1
A008	Appendix 2: A parent preparing group accounts	No	Ac - A7.1A2
A009	Appendix 4: Defined benefit plans	Yes	Ac - A7.1A4
A011	Appendix 7: Funding commitments	Yes	Ac - A7.1A7
A012	NOT USED		
A013	NOT USED		
A014	NOT USED		
A015	Appendix 11: Heritage assets	No	Ac - A7.1A11
A016	Appendix 12: Gifts in kind	No	Ac - A7.1A12
A017	Appendix 13: Litigations	No	Ac - A7.1A13
A018	Appendix 14: Social investments & concessionary loans	No	Ac - A7.1A14
A019	Appendix 15: Grant making	Yes	Ac - A7.1A15
B001	Section B index	Yes	Ac - B1
B002	Completion memorandum	Yes	Ac - B1
B003	Audit Engagement Partner Review	Yes	Ac - B2.1
B003	Second Partner / EQCR	No	Ac - B2.2
B004	Compliance with auditing standards	Yes	Ac - B3

Ac - 0.1 | **Ac - Questions** | Ac - A1 | Ac - A7 | Ac - A1.2 | Ac - A1.3 | Ac - App1 | Ac - A7 | Ac - A7.1 | Ac - A7.1A1

- c) Complete the client name, year-end and file number fields shown in the red outline in the screenshot above. These will then automatically appear on all worksheets.

- d) Review and answer the tailoring questions. There are many more questions than shown on the screenshot, and to begin with they are set to default answers. However, you are likely to find that you want or need some or all of the additional sheets available for your clients. Go through the questions and change the answer from 'Yes' to 'No' (or vice versa if needed) by clicking on the box to reveal the drop-down arrow and choose the appropriate answer. The programme will automatically hide worksheets and rows that are not relevant to your audit as you answer the tailoring questions.

Note that if there are standard sheets that your firm always wants to use, you can save a new template with extras in it, or with basic tailoring already done.

Worksheets should not be renamed. The system is based on a number of macros and some functionality will be lost if these are renamed. If new worksheets are added, however, these may be renamed.

3) Print functionality

A print button is available on the 'Questions' sheet to facilitate printing of this sheet or whole workbook (hard copy and PDF versions).

However, if a user wants a blank copy of a particular sheet, these are available from the Croner-i Tax and Accounting platform.

Croner-i - Academies Audit System

Tailoring Checklist

1. Complete the following data concerning the client. This will then appear on every sheet.

Client name	Enter client name
Year-end	Enter year-end
File number	Enter file ref

2. Complete the following tailoring questions to select the programmes required. Select 'yes' to indicate that a programme is required. Select 'no' to indicate that a programme is not required. Select 'yes' so if a programme is not required. Select 'no' for programmes that are not expected to be used.

3. This page can be printed as a record of the client's requirements.

All references to ISAs, ISQC1 and the FRC's UK versions as extant as of 31st December 2017, and references to the Academies Accounts Direction 2018 (AD 2018) and the Academies Financial Handbook 2017 (AFH 2017) issued by the Education and Skills Funding Agency (ESFA).

Print options

Select print option

Print this worksheet
Print this worksheet
Print all visible worksheets
Save workbook as pdf

OK Cancel

Ref	Question	Answer	Associated Sheet(s)
CURRENT FILE			

4) Adding

It is very important NOT to delete worksheets. If a section is not applicable, this should be hidden in the tailoring section, or by right-clicking on the tab, and selecting 'hide'. Please do not hide the 'Questions' tab – this will cause macros to stop functioning.

To create a completely blank workbook, simply right-click on the tab, and select 'Insert...'

The rest of the package works very much as a normal Excel spreadsheet, and can be filled in, formatted, printed and so on.

5) Shortcut to worksheets

If you need to skip to a tab in your workbook, simply hover your cursor over the right arrow on the bottom left of the questions sheet and right click.

File Home Insert Page Layout Formulas Data Review View Help Tell me what you want to do

C247 : X ✓ fx No

Croner-i - Academies Audit System

Tailoring Checklist

1. Complete the following data concerning the client. This will then appear on every sheet.

Client name	Enter client name
Year-end	Enter year-end
File number	Enter file ref

[Print options](#)

2. Complete the following tailoring questions to select the programmes required. Select 'yes' to indicate that a programme is required or 'no' if it is not. In most cases, the default is set to 'yes', so if a programme is not required, you should click the box and select 'no'. For programmes that are not expected to be used that frequently, the default is set to 'no'.

3. This page can be printed as a record of the tailoring for this client.

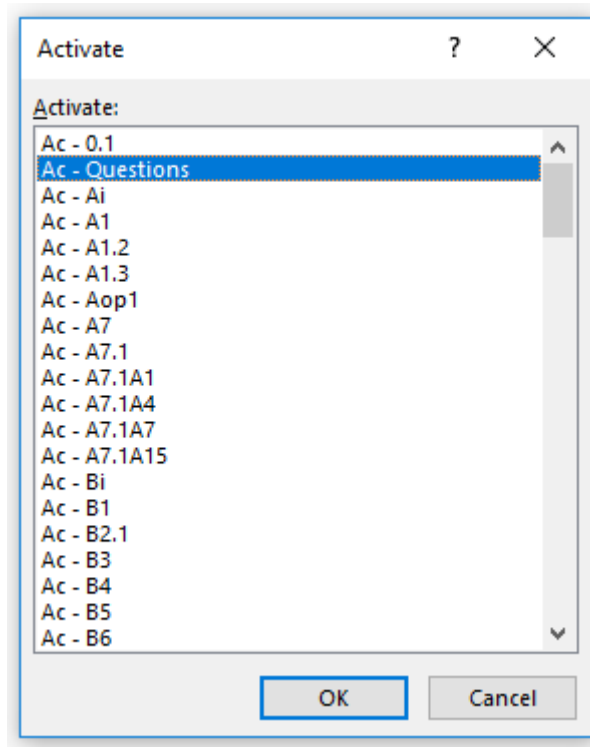
All references to ISAs, ISQC1 and the ethical standard (ES) in this audit programme are to the FRC's UK versions as extant as at July 2018. This document brings the applicable requirements from FRS 102, The Charities SORP and references the Academies Accounts Direction 2018 (AD 2018) and the Academies Financial Handbook 2017 (AFH 2017) issued by the Education and Skills Funding Agency (ESFA).

Ref	Question	Answer	Associated Sheet(s)
CURRENT FILE			
A001	Do you want Section A index	<input type="checkbox"/> Yes	Ac - Ai
A002	Final completion memorandum	<input type="checkbox"/> Yes	Ac - A1
A002.1	Final programme - subsequent events	<input type="checkbox"/> Yes	Ac - A1.2
A003	Final completion	<input type="checkbox"/> Yes	Ac - A1.3
A004	Will the accounts require calling over? Academies FRS 102 Disclosure checklist	<input type="checkbox"/> Yes	Ac - Aop1
A005	Frontsheet	<input type="checkbox"/> Yes	Ac - A7
A006	Main checklist	<input type="checkbox"/> Yes	Ac - A7.1
A007	Appendix 1: A parent not preparing group accounts	<input type="checkbox"/> Yes	Ac - A7.1A1
A008	Appendix 2: A parent preparing group accounts	<input type="checkbox"/> No	Ac - A7.1A2
A009	Appendix 4: Defined benefit plans	<input type="checkbox"/> Yes	Ac - A7.1A4
A011	Appendix 7: Funding commitments	<input type="checkbox"/> Yes	Ac - A7.1A7
A012	NOT USED		
A013	NOT USED		
A014	NOT USED		
A015	Appendix 11: Heritage assets	<input type="checkbox"/> No	Ac - A7.1A11
A016	Appendix 12: Gifts in kind	<input type="checkbox"/> No	Ac - A7.1A12
A017	Appendix 13: Mergers	<input type="checkbox"/> No	Ac - A7.1A13
A018	Appendix 14: Social investments & concessionary loans	<input type="checkbox"/> No	Ac - A7.1A14
A019	Appendix 15: Grant making	<input type="checkbox"/> Yes	Ac - A7.1A15
B001	Section B index	<input type="checkbox"/> Yes	Ac - Bi
B002	Completion memorandum	<input type="checkbox"/> Yes	Ac - B1
B003	Audit Engagement Partner Review	<input type="checkbox"/> Yes	Ac - B2.1
B003	Second Partner / EQCR	<input type="checkbox"/> No	Ac - B2.2
B004	Compliance with auditing standards	<input type="checkbox"/> Yes	Ac - B3

Right click

Ac - Questions Ac - Ai Ac - A1 Ac - A1.2 Ac - A1.3 Ac - Aop1 Ac - A7 Ac - A7.1 Ac - A7.1A1 Ac - A7.1A4

A pop up will appear to list all the active sheets in the workbook. Click on the required sheet name, then 'OK' and you will automatically be taken to that sheet.



6) Troubleshooting

a) System compatibility

The tool should be compatible with the following versions of Excel:

32 bit	64 bit
Excel 2007	-
Excel 2010	Excel 2010
Excel 2013	Excel 2013
Excel 2016	Excel 2016

However, it is not compatible with versions of Excel prior to 2007, neither is it compatible with Mac computers.

b) Macros

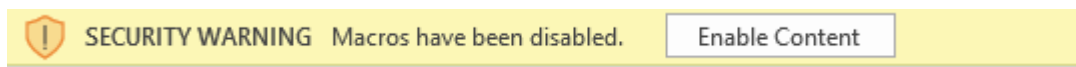
This programme requires macros to be enabled. If you do not have macros enabled, an error message may appear when you try to open the programme.

To check your macro settings:

- i. Go to File -> Options -> Trust Center and press the Trust Center Settings button.
- ii. You will see the Trust Center window. Select the Macro Settings option

This is a matter for each firm to consider depending on their IT policy.

The 'Disable all macros with notification' option will allow the user to selectively enable macros by bringing up the following pop-up every time a file with macros is opened.



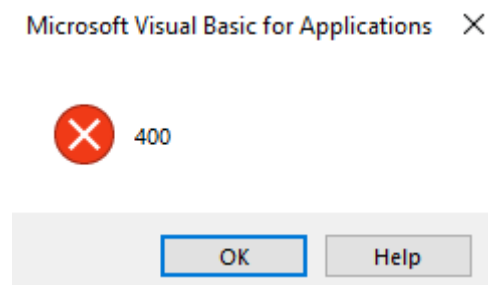
c) Error when trying to open a file

In the new tool the Excel workbooks are downloadable directly from your browser, so in some cases you may encounter an error message when attempting to open the file if your computer settings are not configured to enable this.

This may be due to your system settings. Please refer to (2) above. If you still encounter an error message, please contact our Client Experience team on 0800 231 5199 or email product.support@croneri.co.uk.

d) 'Error 400'

Some users have experienced seeing the following error message:

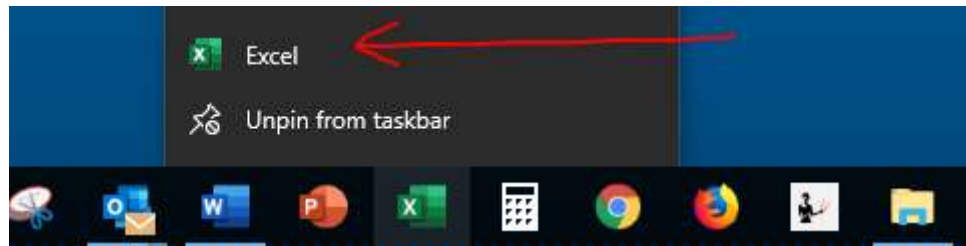


If you see this error, in most cases it will be because the 'Questions' sheet has been hidden. Unhide the sheet by clicking on the workbook tabs at the bottom, click 'Unhide', and select the 'Questions' sheet in the menu. Click 'OK' and the sheet should continue to work.

e) Copying entries from prior year worksheets

The audit tool is set up to suppress additional workbooks being opened in the same instance of Excel.

In order to copy and paste from one Excel workbook (e.g. last year's client audit) to the new audit tool, the new audit tool should always be opened first. Then where the Excel icon is shown in your taskbar, right click to show your recent documents.



Hold down the “Alt” key, and select “Excel” at the bottom, until a dialog box opens asking “Do you want to start a new instance of Excel?”.



Select “Yes” and a blank workbook will open. Open the old version of ACAD from which you want to copy from in this screen, and you will now be able to copy and paste on a cell by cell basis.

f) Keyboard shortcuts

To navigate between worksheets, the keyboard shortcuts “Ctrl + PgUp” / “PgDn” and “Ctrl + n” can be used.

7) Contact us

We hope that you find Academies Audit System an efficient and effective way to audit and that you have had no difficulties with following the instructions.

However, if you do still have a problem please contact our Client Experience Team on 0800 231 5199 or email product.support@croneri.co.uk.