

FINAL ACCOUNTS CLOSEDOWN TIMETABLE 2014/15 - CRITICAL PATH

Date	Activity description	Responsibility	Update
17/11/2014	Valuation report - Draft version of the Phase 1 interim submission of schedules A (revaluations), B (asset database), C (lease agreements) and D (asset disposals/transfers & AHFS) issued to Technical Accounting	Assets and Property	Complete
24/11/2014	Valuation report - Review initial draft submissions of schedules A, B, C and D, issue initial queries back to Assets and Property for update/consideration	Technical Accounting	Complete
01/12/2014	Valuation report - All Phase 1 queries to be resolved and supplied to Technical Accounting to action revaluation/asset verification updates onto the Fixed Asset Register (FAR)	Assets and Property	c. 80% (202/260) of sch A have been marked as complete & are being entered on the FAR. Duplications, asset ref changes on sch B under review. Sch C & D under review. Resolution of all remaining queries progressing well.
19/12/2014	Valuation report - Draft version of the final submission of schedules A, B, C and D issued to Technical Accounting	Assets and Property	Outstanding but in hand. No significant implications on achieving the timetable at this point.
12/01/2015	Valuation report - Review draft submissions of schedules A, B, C and D, issue initial queries back to Assets and Property for update/consideration	Technical Accounting	Outstanding but in hand. No significant implications on achieving the timetable at this point.
19/01/2015	Valuation report - All final queries to be resolved and supplied to Technical Accounting to action revaluation/asset verification updates onto the Technical Accounting Fixed Asset Register	Assets and Property	Outstanding but in hand. No significant implications on achieving the timetable at this point.
06/02/2015	Final accounts memorandum sent out to Directorates	Financial Management	
27/02/2015	Final Accounts Manual circulated to Service Finance Officers	Technical Accounting	
31/03/2015	Valuation Report - Any final amendments to schedules to cover any changes in circumstances in February and March	Assets and Property	
01/04/2015	Valuation Report - Final signed revaluation report and certificate issued to Technical Accounting	Assets and Property	
07/04/2015	All feeders to E5 complete	Financial Systems	
10/04/2015	Deadline for final capital expenditure journal transfers within service teams, all statements to be populated with final capital expenditure.	Financial Management	
10/04/2015	Asset classification statements completed for capital projects	Financial Management	
15/04/2015	Capital funding agreed for all capital programmes and all capital financing and write-down journals posted, including resource swap	Financial Management	
16/04/2015	Capital financing finalised for all types of resources & capital totals balancing spreadsheet reconciled, including resource swap	Technical Accounting	
17/04/2015	Last date for directorates to send templates for journals, both 'basic' journals and 'reversing' journals	Directorates	
23/04/2015	Final date for any journal transfers to be processed between directorates	Financial Management	
24/04/2015	Final cash figure agreed and bank reconciliation completed	Treasury Management	
24/04/2015	REVREQ Completed by services teams for review	Financial Management	
30/04/2015	Completion of Collection Fund	Financial Management	
01/05/2015	Last day for processing accruals	Financial Management	
01/05/2015	Deadline for completion of balance sheets	Financial Management	
01/05/2015	REVREQ spreadsheet completed	Financial Management	
01/05/2015	Final variation budget amendments	Financial Management	
01/05/2015	Carry forward requests submitted	Financial Management	
08/05/2015	Deadline for completion of spreadsheets to support disclosure notes	Financial Management	
08/05/2015	Information for CI&ES and the reconciliation to General Fund balance	Financial Management	
22/05/2015	Completion of single entity CI&ES	Technical Accounting	
22/05/2015	Completion of single entity Balance Sheet	Technical Accounting	
22/05/2015	Completion of single entity MIRS	Technical Accounting	
29/05/2015	Obtain copy of 2014/15 St Leger Homes accounts for consolidation of Group Accounts	Technical Accounting	
29/05/2015	Obtain copy of DRL management accounts for consolidation of Group Accounts	Technical Accounting	
29/05/2015	Obtain copy of Racecourse accounts for consolidation of Group Accounts	Technical Accounting	
29/05/2015	Obtain copy of Children's Trust accounts for consolidation of Group Accounts	Technical Accounting	
05/06/2015	Completion of Group Account information, CI&ES, Balance Sheet, MIRS and supporting disclosure notes	Technical Accounting	
12/06/2015	Completion of Cash Flow Statement and supporting notes for both single entity and Group Accounts	Technical Accounting	
15/06/2015	Proof reading and overall quality assurance checks on draft Statement of Accounts	Technical Accounting	
18/06/2015	Amendments from proof reading and quality assurance checks updated in Statement of Accounts	Technical Accounting	
19/06/2015	Draft Statement of Accounts sent to Responsible Finance Officer	Technical Accounting	
23/06/2015	Draft Statement of Accounts signed by Responsible Finance Officer	Technical Accounting	
23/06/2015	Draft Statement of Accounts published on Council website	Technical Accounting	
30/06/2015	Pre-audit Whole of Government Accounts (WGA) Return sent to CLG and copy passed to KPMG (to be confirmed)	Technical Accounting	
03/07/2015	Inspection of accounts advert to be published in newspaper and on the Council website (to be confirmed)	Technical Accounting	
06/07/2015	Audit Committee covering report & draft Statement of Accounts to Democratic Services	Technical Accounting	
14/07/2015	Audit Committee – Draft Statement of Accounts for endorsement	Technical Accounting	
20/07/2015	Inspection of accounts starts for 4 weeks (to be confirmed)	Technical Accounting	
20/07/2015	Audit of Statement of Accounts starts (details of Audit Plan to be included)	Technical Accounting / KPMG	
21/08/2015	Finalise WGA with audit adjustments	Technical Accounting	
28/08/2015	Audit of Statement of Accounts finishes - IAS260 issued by KPMG	Technical Accounting / KPMG	
28/08/2015	Audit of WGA return submitted by KPMG	KPMG	
08/09/2015	Audit Committee covering report & audited Statement of Accounts to Democratic Services	Technical Accounting	
16/09/2015	Audit Committee – to approve and certify Statement of Accounts	Technical Accounting	
16/09/2015	Audited Statement of Accounts published on Council website	Technical Accounting	