

Appendix 2 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	2016-17 Dates	Actual 2016-17 Completed Dates	Lead Responsibility
1. Year end monitoring and analytical review	1	Issue Earmarking Template to Principal Accountants	21/04/2017		Departmental - Damien Brolly
	2	Completion and return of earmarking template	24/04/17 to 12/05/17		Departmental - Principal Accountants
	3	Preparation of year-end monitoring reports and analytical review	15/05/17 to 16/05/17		Departmental - Damien Brolly
	4	Distribution of year-end monitoring reports to Departments	17/05/2017		Departmental - Damien Brolly
	5	Perform year-end monitoring and analytical review procedures	18/05/17 to 26/05/17		Departmental - Principal Accountants
	6	Deadline for return of completed monitoring and analytical review templates	26/05/2017		Departmental - Principal Accountants
	7	Preparation of Year-end Revenue Budget Monitoring Corporate Overview and Committee Report	29/05/17 to 31/05/17		Departmental - Damien Brolly
		8	Deadline for Reports to SMT	31/05/2017	
2. Comprehensive Income and Expenditure Statement	1	Run Retained Earnings Proof	17/05/19 to 19/05/17		Corporate - Moira Miller
	2	Run Comprehensive Income & Expenditure download	17/05/19 to 19/05/17		Corporate - Moira Miller
	3	Produce final outturn Comprehensive Income & Expenditure Statement Summary	17/05/19 to 19/05/17		Corporate - Moira Miller
	4	Complete Comprehensive Income & Expenditure Statement	22/05/2017		Corporate - Moira Miller
		5	Comprehensive Income & Expenditure Statement completed	22/05/2017	
3. Comprehensive Income and Expenditure Statement Notes	1	Complete General Fund Earmarking Note (Note 5)	15/05/2017		Departmental - Damien Brolly
	2	Complete Segmental Reporting Note for Accounts (Note 6) - alternatively complete CI&E on SeRCOP basis for LFR's as an alternate note 6	23/05/17 to 24/05/17		Corporate - Moira Miller
	3	Complete Other Operating Income and Expenditure Note (Note 7)	19/05/2017		Corporate - Moira Miller
	4	Complete Agency Income Note (Note 8)	17/05/2017		Consolidated Team
	5	Health and Social Care Integration Note and Disclosures (tbc)	17/05/17 to 23/05/17		Departmental - David Forshaw
	6	Complete Waste Management PPP note (Note 10)	17/05/17 to 23/05/17		Departmental - Morag Cupples
	7	Complete Fees Payable to External Auditors note (Note 11)	02/05/2017		Corporate - Moira Miller
	8	Complete Grant Income note (Note 12)	18/05/16 to 20/05/16		Corporate - tbc

Appendix 2 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	2016-17 Dates	Actual 2016-17 Completed Dates	Lead Responsibility
<i>Related Parties (Note 13)</i>	9	Arrange for related party letters to be sent to members and senior officers	01/03/2017		Corporate - tbc
	10	Scottish Government (Note 13.1) - check narrative.	17/05/2017		Corporate - Moira Miller
	11	Complete Members related party transactions exceeding £10k table (Note 13.2)	17/05/17 to 23/05/17		Corporate - tbc
	12	Complete other related bodies note, identifying those that exceed £10k (Note 13.3)	17/05/17 to 23/05/17		Corporate - tbc
	13	Comprehensive Income & Expenditure Statement Notes completed	24/05/2017		Corporate - Moira Miller
3. Balance Sheet - PPE (Note 14)	1	Complete Movement in Property Plant and Equipment note (Note 14.1)	17/05/17 to 23/05/17		Corporate - Anne Macdougall
	2	Complete Valuation of Property, Plant and Equipment note (Note 14.2)	17/05/17 to 23/05/17		Corporate - Anne Macdougall
	3	Summary of Capital Expenditure and Financing (14.3)	17/05/17 to 30/05/17		Corporate - Peter Cupples
	4	Commitments under Capital Contracts (14.4)	29/05/17 to 30/05/17		Corporate - Anne Macdougall
<i>Heritage Assets (Note 15)</i>	5	Provide Reconciliation of Carrying Values	31/05/2017		Corporate - Anne Macdougall
	6	Complete Heritage Asset Disclosures (Note 15)	31/05/2017		Corporate - Anne Macdougall
<i>Intangible Fixed Assets Note (Note 16)</i>	7	Complete Movement in Intangible Fixed Assets note (Note 16)	31/05/2017		Corporate - Anne Macdougall
<i>Investment Property (Note 17)</i>	8	Complete Movement in Investment Property note (Note 17.1)	31/05/2017		Corporate - Anne Macdougall
	9	Calculate Investment Property Income and Expenditure and complete note (Note 17.2), ensure reconciles to analysis of investment income on face of CI&E	10/04/2017		Corporate - Moira Miller
<i>Schools Non Profit Distributing Organisation (Note 18)</i>	10	Complete Assets Held under Schools NPDO contract note (Note 18.1)	23/05/2017		Corporate - Anne Macdougall
	11	Complete Schools NPDO Finance Lease Liability note (Note 18.2)	03/05/2017		Corporate - Moira Miller
	12	Complete Payments due to Operator Under Schools NPDO Contract note (Note 18.3)	03/05/2017		Corporate - Moira Miller
<i>Operating Leases (Note 19)</i>	24	Request information from departments re operating leases	24/03/2017		Corporate - Sandra Coles
		Departments complete operating lease template	27/03/17 to 28/04/17		Departments
	25	Complete Operating Leases - Amounts Paid to Lessors note (Note 19.1)	02/05/17 to 05/05/17		Corporate - Sandra Coles
	26	Complete Assets Held Under Operating Leases note (Note 19.2)	02/05/17 to 05/05/17		Corporate - Sandra Coles
<i>Long Term Debtors/Investments (Note 20)</i>	27	House Loans (Working Papers Completed)	12/04/2017		Consolidated Team - Duncan MacBrayne
	28	Waste PPP Land Contamination Fund	28/04/2017		Corporate - Sandra Coles

Appendix 2 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	2016-17 Dates	Actual 2016-17 Completed Dates	Lead Responsibility
	29	Calculation of Charging Orders - Care Home Fees LT Debtor and completion of associated working papers	02/05/17 to 08/05/17		Departmental - Sharon MacAlister
	30	SHF - Loans to Registered Social Landlords - This to be treated as an investments and input into PSTM	18/04/17 to 20/04/17		Corporate - Moira Miller
	31	Calculation and working papers for Other Long Term Debtors (if any)	21/04/17 to 27/04/17		Corporate - Moira Miller
	32	Finalise Lead Schedule and Working Papers	09/05/2017		Corporate - Moira Miller
	33	Completion of LT Debtor Note (20)	09/05/2017		Corporate - Moira Miller
	34	WGA - Complete LT Debtors Section	09/05/2017		Corporate - Moira Miller
<i>Short Term Debtors (Note 21)</i>	35	Local Tax Collection Debtors - Production of working papers	17/05/17 to 23/05/17		Departmental - Damien Brolly
	36	Sundry Debtor Accounts - Production of Working Papers	27/04/17 to 04/05/17		Debtors Section
	37	Housing Benefit Overpayments - Production of Working Papers	11/04/17 to 19/04/17		Housing Benefit Section
	38	VAT Debtor - Production of Working Papers	02/05/2017		Corporate - Sandra Coles
	39	Net Debtor/Creditor to Scottish Government for NDR - Finalise Working Papers	17/05/2017		Corporate - Moira Miller
	40	Other Debtors - Provision of working papers from various departments	17/05/16 to 18/05/17		Corporate - Moira Miller
	41	Finalise Lead Schedule and Working Papers	19/05/2017		Corporate - Moira Miller
	42	Debtors Note (21)	19/05/2017		Corporate - Moira Miller
	43	WGA - Complete Debtors Section	19/05/2017		Corporate - Moira Miller
<i>Assets Held for Sale (Note 22)</i>	44	Complete Assets Held for Sale Note (23)	31/05/2017		Corporate - Anne Macdougall
	45	Finalise Lead Schedule and Working Papers	31/05/2017		Corporate - Anne Macdougall
	46	WGA - Complete Assets Held for Sale Section	31/05/2017		Corporate - Moira Miller
<i>Cash and Cash Equivalents (Note 23)</i>	47	Cash Held by the Authority (Imprests)-provide working papers	28/04/17 to 03/05/17		Creditors Section
	48	Cash in Transit - Working Papers	17/05/17 to 19/05/17		Revenues - Alison Millar
<i>CC&E - Short Term Deposits</i>	49	Santander/Standard Chartered - working papers	02/05/2017		Corporate - Sandra Coles
	50	BoS Corporate Deposit - working papers	02/05/2017		Corporate - Sandra Coles
	51	CB Instant Access Account - working papers	02/05/2017		Corporate - Sandra Coles
	52	Money Market Funds	02/05/2017		Corporate - Sandra Coles
<i>CC&E - Bank Overdraft Working Papers</i>	53	Income Bank Account - working papers	02/05/2017		Revenues - Alison McGeachy
	54	Expenditure Bank Account - working papers	02/05/2017		Creditors Section
	55	Housing Benefits Bank Account - working papers	02/05/2017		Benefits - Maggie Campbell
	56	Council Tax / NDR Bank Account - working papers	02/05/2017		Revenues - Alison Millar
	57	Finalise Lead Schedule and Working Papers	03/05/2017		Corporate - Sandra Coles
	58	Complete Cash and Cash Equivalents Note (24)	03/05/2017		Corporate - Sandra Coles
	59	WGA - Complete Cash Holding Section	03/05/2017		Corporate - Moira Miller

Appendix 2 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	2016-17 Dates	Actual 2016-17 Completed Dates	Lead Responsibility
<i>Creditors (Note 24)</i>	60	Accrued Payrolls - Pull overall figure together for Accrued Payrolls	02/05/2017		Consolidated Team - Duncan MacBrayne
<i>Superannuation</i>	61	Teachers - Identification of year end balance on teachers superannuation control account as at 31 March 2015	08/05/2017		Consolidated Team
	62	Non-teachers - Identification of year end balance on non-teachers superannuation control account as at 31 March 2015	08/05/2017		Consolidated Team
<i>Short Term Accumulating Absences</i>	63	Teachers - Provision of working papers for creditors	13/04/2017		Corporate - Anne Macdougall
	64	Non Teachers - Provision of working papers for creditors	13/04/2017		Corporate - Anne Macdougall
	65	Creditors System Liability (Core Payables) - Working papers/discoverer report	18/04/2017		Consolidated Team - Astrid Ronald
	66	Accrued Expenditure/deferred income - Pull summary sheet together with links to templates to help auditors choose sample	15/05/2017		Consolidated Team - Duncan MacBrayne
	67	Other Creditors - various departmental (provision of working papers)	15/05/17 to 19/05/17		Corporate - Moira Miller
	68	Finalise Lead Schedule and working Papers	22/05/2017		Corporate - Moira Miller
	69	Complete Creditors Note (24)	22/05/2017		Corporate - Moira Miller
	70	WGA - Complete Creditors Section	22/05/2017		Corporate - Moira Miller
<i>Borrowings (Financial Instruments) - Note 25</i>	71	Completion of Borrowings/Financial Instruments Working Papers	20/04/17 to 26/04/17		Corporate - Sandra Coles
	72	Financial Instruments - Types - Note 25.1	25/04/17 to 26/04/17		Corporate - Peter Cupples
	73	Financial Instruments - Fair Value - Note 25.2	25/04/17 to 26/04/17		Corporate - Peter Cupples
	74	Financial Instruments - Gains and Losses - Note 25.3	25/04/17 to 26/04/17		Corporate - Peter Cupples
	75	Financial Instruments - Risks - Note 25.4 to 25.9	25/04/17 to 26/04/17		Corporate - Peter Cupples
	76	Financial Instruments - Risks - Note 25.10 to 25.11	25/04/17 to 26/04/17		Corporate - Peter Cupples
	77	Borrowings/Financial Instruments - Complete Accounts	25/04/17 to 26/04/17		Corporate - Peter Cupples
	78	WGA - Borrowing Figures	27/04/2017		Corporate - Moira Miller
<i>Other Liabilities (Note 26)</i>	79	Schools NPDO Finance Lease Liability	03/05/2017		Corporate - Moira Miller
	80	Waste PPP Land Contamination - Provision of working paper, same as long term debtor.	28/04/2017		Corporate - Sandra Coles
	81	Finalise Lead Schedule and Working Papers	03/05/2017		Corporate - Moira Miller
	82	Complete Other Liabilities Note (28)	03/05/2017		Corporate - Moira Miller
	83	WGA - Complete Deferred Liability Section	04/05/2017		Corporate - Moira Miller
<i>Provisions (Note 27)</i>	84	SRC Insurance claims - Calculate provision and provide working papers	02/05/2017		Corporate - Moira Miller

Appendix 2 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	2016-17 Dates	Actual 2016-17 Completed Dates	Lead Responsibility
	85	Equal Pay Claims - Calculate provision and provide working papers	02/05/17 to 08/05/17		Corporate - Anne Macdougall
	86	Registered Social Landlords - Calculate provision and provide working papers	02/05/2017 - 15/05/17		Departmental - Caroline Whyte
	87	Reorganisation Redundancy Costs - Calculate provision and provide working papers	02/05/17 to 08/05/17		Departmental - Damien Brolly
	88	Utilities Provision - Calculate provision and provide working papers	02/05/17 to 08/05/17		Departmental - Caroline Whyte
	89	Other Provisions - Calculate provisions and provide working papers	02/05/17 to 08/05/17		Corporate - Moira Miller
	90	Split Provisions between short and long term	16/05/2017		Corporate - Moira Miller
	91	Provisions Note (27)	16/05/2017		Corporate - Anne Macdougall
	92	Finalise Lead Schedule and Working Papers	16/05/2017		Corporate - Anne Macdougall
	93	WGA - Complete Provisions Section	16/05/2017		Corporate - Moira Miller
<i>Pension Assets and Liabilities (Note 28)</i>	94	Calculation of Accrued Pension Contribution (28.1)	03/05/2017		Corporate - Moira Miller
	95	Transactions Relating to Retirement Benefits (28.2)	03/05/17 to 04/05/17		Corporate - Moira Miller
	96	Assets and Liabilities in Relation to Post Employment Benefits (28.3)	03/05/17 to 04/05/17		Corporate - Moira Miller
	97	Pension Assets and Liabilities Recognised in the Balance Sheet (28.4)	03/05/17 to 04/05/17		Corporate - Moira Miller
	98	Analysis of Pension Fund Assets (28.5)	03/05/17 to 04/05/17		Corporate - Moira Miller
	99	Basis for Estimating Assets and Liabilities (28.6)	03/05/17 to 04/05/17		Corporate - Moira Miller
	100	Impact on Authority's Cash Flow (28.8)	05/05/2017		Corporate - Moira Miller
	101	WGA Complete Pensions Section (IAS19)	09/05/2017		Corporate - Moira Miller
	102	Balance Sheet Complete	30/05/2017		Corporate - Moira Miller
4. Other Notes to the Financial Statements	1	Note 1 - Review and amend accounting policies	01/03/2017		Corporate - Moira Miller
	2	Note 2 - Accounting Standards Issued but Not Yet Adopted	02/03/2017		Corporate - Moira Miller
	3	Note 3 - Critical Judgements in Applying Accounting Policies	02/03/2017		Corporate - Moira Miller
	4	Note 4 - Assumptions / Estimation Uncertainty	19/05/2017		Corporate - Moira Miller
	5	Note 31 - Contingent Liabilities	02/05/17 to 08/05/17		Corporate - Anne Macdougall
	6	Note 32 - Termination Benefits	02/05/17 to 08/05/17		Corporate - Anne Macdougall
	7	Note 33 - Trust Funds and Other Third Party Funds (Part of preparing accounts for charities and other trusts)	17/05/17 to 30/05/17		Corporate - Sandra Coles
	8	Note 34 - Common Good Funds (Prepare Accounts for Common Good Funds and collate information for Oban and Campbeltown Funds)	17/05/17 to 30/05/17		Corporate - Sandra Coles
5. Statement of Movement in Reserves	1	Analysis of General Fund Balance Movement	24/05/17 to 25/05/17		Corporate - Moira Miller

Appendix 2 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	2016-17 Dates	Actual 2016-17 Completed Dates	Lead Responsibility
	2	Analysis of amounts included in CI&E but excluded from General Fund	24/05/17 to 25/05/17		Corporate - Moira Miller
	3	Analysis of amounts included in General Fund but excluded from CI&E	24/05/17 to 25/05/17		Corporate - Moira Miller
	4	Transfer to from General Fund Balance	24/05/17 to 25/05/17		Corporate - Moira Miller
	5	Breakdown of amounts additional to surplus/deficit on CI&E	24/05/17 to 25/05/17		Corporate - Moira Miller
	6	Revaluation Reserve	24/05/17 to 25/05/17		Corporate - Moira Miller
	7	Capital Adjustment Account	24/05/17 to 25/05/17		Corporate - Moira Miller
	8	Usable Capital Receipts Reserve	24/05/17 to 25/05/17		Corporate - Moira Miller
	9	Capital Fund	24/05/17 to 25/05/17		Corporate - Moira Miller
	10	Financial Instruments Adjustment Account	24/05/17 to 25/05/17		Corporate - Moira Miller
	11	Repairs and Renewals	24/05/17 to 25/05/17		Corporate - Moira Miller
	12	Education	02/05/2017 to 03/05/17		Corporate - Moira Miller
	13	Statement of Movement in Reserves Complete	26/05/2017		Corporate - Moira Miller
	14	WGA - complete reserves section	26/06/2017		Corporate - Moira Miller
6. Cash Flow Statement - Analysis of Balance Sheet Movements	1	Revaluation Reserve	01/06/17 to 05/06/17		Corporate - Moira Miller
	2	Capital Adjustment Account	01/06/17 to 05/06/17		Corporate - Moira Miller
	3	Capital Activities Cash/Non Cash Transactions	01/06/17 to 05/06/17		Corporate - Moira Miller
	4	Other Revenue Items not involving the movement of funds	01/06/17 to 05/06/17		Corporate - Moira Miller
	5	Accrual Adjustments	01/06/17 to 05/06/17		Corporate - Moira Miller
	6	Complete Operating Activities (Note 36)	01/06/17 to 05/06/17		Corporate - Moira Miller
	7	Complete Operating Activities Section of Statement	01/06/17 to 05/06/17		Corporate - Moira Miller
Other Cash Flow Activities	8	Investing Activities (Note 37)	01/06/17 to 05/06/17		Corporate - Moira Miller
	9	Financing Activities (Note 38)	01/06/17 to 05/06/17		Corporate - Moira Miller
	10	Cash Flow Statement Complete	05/06/2017		Corporate - Moira Miller
7. Council Tax Income Account	1	Prepare CTI Main Accounting Statement	17/05/17 to 22/05/17		Departmental - Damien Brolly
	2	Prepare and complete Calculation of Council Tax Base note	23/05/2017		Departmental - Damien Brolly
	3	Council Tax Income Account Complete	23/05/2017		Departmental - Damien Brolly
8. NDR Income Account	1	NDR Main Accounting Statement	24/05/17 to 29/05/17		Departmental - Damien Brolly
	2	Analysis of Rateable Values	30/05/2017		Departmental - Damien Brolly
	3	NDR Charge	30/05/2017		Departmental - Damien Brolly
	4	NDR Income Account Complete	30/05/2017		Departmental - Damien Brolly
9. Remuneration Report	1	Councillors - Review policy and arrangements for changes	13/03/17 to 14/03/17		Corporate - Moira Miller
	2	Councillors Remuneration	17/05/17 to 18/05/17		Consolidated Team - Ailsa Laing
	3	Senior Councillors' Remuneration	19/05/17 to 22/05/17		Consolidated Team - Ailsa Laing
	4	Obtain Pension Information for Senior Members	19/05/17 to 22/05/17		Corporate - Moira Miller

Appendix 2 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	2016-17 Dates	Actual 2016-17 Completed Dates	Lead Responsibility
	5	Senior Councillors Pension Benefits	23/05/2017		Corporate - Moira Miller
	6	Review policy and arrangements - senior employees	13/03/17 to 14/03/17		Corporate - Moira Miller
	7	Employees remuneration (Bands over £50,000)	23/05/17 to 24/05/17		Consolidated Team - Ailsa Laing
	8	Senior Employees' Remuneration	25/05/2017		Consolidated Team - Ailsa Laing
	9	Obtain Pension Information for Senior Employees	25/05/2017		Corporate - Moira Miller
	10	Senior Employees' Pension Benefits	26/05/2017		Corporate - Moira Miller
	11	Employee Exit Packages	02/05/17 to 08/05/17		Departmental - Damien Brolly
	12	Remuneration Report Complete	26/05/2017		Corporate - Moira Miller
	13	Submit draft remuneration report to SMT (5 June 2017 meeting)	31/05/2017		Corporate - Moira Miller
	14	Brief Council Leader on remuneration report	w/c - 29/05/2017		Head of Strategic Finance
	15	E-mail all members appearing on remuneration report with details.	w/c - 29/05/2017		Corporate - Moira Miller
10. Group Accounts	1	Determination of Group Structure	01/03/2017		Corporate - Moira Miller
	2	Single Entity Accounts	02/06/2017		Corporate - Moira Miller
	3	Common Good Accounts	02/06/2017		Corporate - Moira Miller
	4	Associates Accounts	02/06/2017		Corporate - Moira Miller
	5	Health and Social Care Integration Accounts	02/06/2017		Corporate - Moira Miller
	6	Consolidation	02/06/2017		Corporate - Moira Miller
	7	Completion of Group Accounts and Notes	02/06/2017		Corporate - Moira Miller
	8	Group Accounts and Notes Complete	02/06/2017		Corporate - Moira Miller
11. Corporate Governance Statement	1	Completion of Corporate Governance Statement	By 02/06/2017		Kevin Anderson
12. Management Commentary	1	Completion of Management Commentary	By 02/06/2017		Corporate - Peter Cupples
	1	2016-17 ANNUAL ACCOUNTS COMPLETE	02/06/2017		Corporate - Moira Miller
13. Summary Accounts and Financial Snapshot	1	Complete Summary Accounts and Financial Snapshot	17/05/17 to 02/06/17		Corporate - Elizabeth Moller
14. Treasury Management Annual Report	1	Complete Treasury Management Annual Report	17/05/17 to 02/06/17		Corporate - Sandra Coles
15. Year-end Capital Plan Monitoring Report	1	Complete Year-end Capital Plan Monitoring Report and covering Committee Report	17/05/17 to 02/06/17		Corporate - Anne Macdougall
16. S106 Charity Accounts Prepared	1	Prepare S106 Charity Accounts	17/05/17 to 02/06/17		Corporate - Sandra Coles
17. Final Procedures	1	Strategic Management Team Meeting (SMT)	05/06/2017		SMT
	2	Head of Strategic Finance final review of Annual Accounts, and accompanying year end reports (See above 13-17)	06/06/17 to 09/06/17		Head of Strategic Finance
	3	SMT/Full Council/ Audit Committee Papers ready (complete year end pack) to be sent Governance and Law	06/06/17 to 09/06/17		Corporate - Peter Cupples

Appendix 2 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	2016-17 Dates	Actual 2016-17 Completed Dates	Lead Responsibility
	4	Brief Council Leader/senior politicians on Annual Accounts and accompanying reports pack.	w/c - 05/06/2017		Head of Strategic Finance
	5	Audit Committee	23/06/2017		Head of Strategic Finance
	6	Full Council Meeting (Special)	29/06/2017		Head of Strategic Finance
	7	Signature by Head of Strategic Finance	29/06/2017		Head of Strategic Finance
	8	Unaudited Accounts produced and submitted to appointed auditor	29/06/2017		Corporate - Moira Miller
	9	Unaudited Accounts published on Local Authority website.	29/06/2017		Consolidated Team - Linda Williamson
18. Notice of Public Right to Inspect and Object to Accounts	1	Preparation of Public Notice for placing in local papers	08/06/2017		Consolidated Team - Linda Williamson
	2	Public Notice placed in local papers (Section 195 of the 1973 Act)	15/06/17 to 16/06/17		Consolidated Team - Linda Williamson
	3	Public Notice placed on Local Authority website	15/06/2017		Consolidated Team - Linda Williamson
	4	Public Notice placed in offices of the Local Authority	15/06/17 to 21/07/17		Consolidated Team - Linda Williamson
	5	Distribution of Unaudited Annual Accounts to Area Offices	30/06/2017		Consolidated Team - Linda Williamson
	6	Period of Inspection of Unaudited Annual Accounts	03/07/17 to 21/07/17		General Public
	7	Period for registering an objection	03/07/17 to 21/07/17		General Public
19. Whole of Government Accounts Return	1	Net Cost of Service Analysis	17/07/17 to 19/07/17		Corporate - Moira Miller
	2	Net Operating Expenditure (Group Accounts)	20/07/2017		Corporate - Moira Miller
	3	Counter Party Data	21/07/2017		Corporate - Moira Miller
	4	Infrastructure Assets	24/07/2017		Departments - Roads and Amenity
	5	Additional Disclosures	24/07/2017		Corporate - Moira Miller
	6	Unaudited WGA Return complete and returned to Scottish Government	24/07/2017		Corporate - Moira Miller
	7	Submission of Unaudited WGA Return to External Audit	24/07/2017		Corporate - Moira Miller
	8	Sign off of WGA Return and electronic submission to Scottish Government	02/10/2017		External Audit / Corporate - Moira Miller
20. Final Accounts Audit	1	Final Accounts Audit Field Work	03/07/17 to 25/08/17		External Audit
	2	Final Clearance Meeting with Head of Strategic finance	w/c - 28/08/2017		David McConnell (Audit Scotland) and Head of Strategic Finance
	3	Amendments processed and Production of Final Accounts complete with Audit Certificate for signing (latest date 15/09/2017)	w/c - 04/09/2017		Corporate - Moira Miller
	4	Production and agreement of ISA 260 report from External Audit (latest date 16/09/2016)	w/c - 05/09/2016		External Audit
	5	Audit Committee - Consideration of ISA 260 report and Final Audited Accounts	by 29/09/2017		Audit Committee

Appendix 2 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	2016-17 Dates	Actual 2016-17 Completed Dates	Lead Responsibility
	6	Signing of Final Audited Accounts - Leader, Chief Executive, Head of Strategic Finance	by 29/09/2017		Leader, Chief Executive, Head of Strategic Finance
	7	Signing of Final Audited Accounts - Audit Certificate	by 29/09/2017		David McConnell - Audit Scotland
	8	Signed Audited Annual Accounts published on Website and distributed to local area offices and libraries,	by 31/10/17		Corporate - Moira Miller / Sandra Coles