

Appendix 2

Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	2017-18 Dates	Actual 2017-18 Completed Dates	Lead Responsibility
1. Year end monitoring and analytical review	1	Completion and return of earmarking requests	20/04/18 to 11/05/18		Principal Accountants
	2	Preparation of year-end monitoring reports and analytical review	14/05/18 to 15/05/18		David Forshaw
	3	Distribution of year-end monitoring reports to Departments	16/05/2018		David Forshaw
	4	Perform year-end monitoring and analytical review procedures	17/05/18 to 25/05/18		Principal Accountants
	5	Deadline for return of completed monitoring and analytical review templates	25/05/2018		Principal Accountants
	6	Preparation of Year-end Revenue Budget Monitoring Corporate Overview and Committee Report, Reserves Report	28/05/18 to 30/05/18		David Forshaw
		7	Deadline for Reports to SMT	30/05/2018	
2. Comprehensive Income and Expenditure Statement	1	Run Retained Earnings Proof	16/05/18 to 18/05/18		Corporate Support - Moira Miller
	2	Run Comprehensive Income & Expenditure download (cost centres, cost centres and account codes)	16/05/18 to 18/05/18		Corporate Support - Moira Miller
	3	Final Outturn CI&E based on management structure	16/05/18 to 18/05/18		Corporate Support - Moira Miller
	4	Final Outturn CI&E based on SeRCOP	16/05/18 to 18/05/18		Corporate Support - Moira Miller
	5	Complete Comprehensive Income & Expenditure Statement and additional NCS analysis based on SeRCOP (Note 6.3)	21/05/2018		Corporate Support - Moira Miller
		6	Comprehensive Income & Expenditure Statement completed	21/05/2018	
3. Expenditure and Funding Analysis	1	Calculate adjustments between funding and accounting basis on management structure	22/05/2018		Corporate Support - Moira Miller
	2	Complete Note 30 - Note to the Expenditure and Funding Analysis	22/05/2018		Corporate Support - Moira Miller
	3	Complete main Expenditure and Funding Analysis Statement	22/05/2018		Corporate Support - Moira Miller
4. Comprehensive Income and Expenditure Statement Notes	1	Complete General Fund Earmarking Note (Note 5)	16/05/2018		David Forshaw
	2	Complete Segmental Reporting Note for Accounts (Note 6) - Analysis of Expenditure and Income by Nature (Note 6.1) and Analysis of Income based on Management Structure (Note 6.2)	23/05/2018		Corporate Support - Moira Miller
	3	Complete Other Operating Income and Expenditure Note (Note 7)	24/05/2018		Corporate Support - Moira Miller
	4	Complete Agency Income Note (Note 8)	24/05/2018		Corporate Support - Ruth Love

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Work Area	Task No.	Task Description	2017-18 Dates	Actual 2017-18 Completed Dates	Lead Responsibility
	5	Community Care and Health (Scotland) Act 2002 (Note 9)	16/05/18 to 22/05/18		David Forshaw
	6	Complete Waste Management PPP note (Note 11)	16/05/18 to 22/05/18		Departmental Support - Morag Cupples
	7	Complete Fees Payable to External Auditors note (Note 10)	01/05/2018		Corporate Support - Moira Miller
<i>Related Parties (Note 13)</i>	8	Complete Grant Income note (Note 12)	16/05/18 to 22/05/18		Corporate Support - Ruth Love
	9	Arrange for related party letters to be sent to members and senior officers	01/03/2018		Corporate Support - Ruth Love
	10	Scottish Government (Note 13.1) - check narrative.	16/05/2018		Corporate Support - Moira Miller
	11	Complete Members related party transactions exceeding £10k table (Note 13.2)	16/05/18 to 22/05/18		Corporate Support - Ruth Love
	12	Complete other related bodies note, identifying those that exceed £10k (Note 13.3)	16/05/18 to 22/05/18		Corporate Support - Ruth Love
	13	Comprehensive Income & Expenditure Statement Notes completed	23/05/2018		Corporate Support - Moira Miller
<i>5. Balance Sheet - PPE (Note 14)</i>	1	Complete Movement in Property Plant and Equipment note (Note 14.1)	16/05/18 to 22/05/18		Corporate Support - Accountant
	2	Complete Valuation of Property, Plant and Equipment note (Note 14.2)	16/05/18 to 22/05/18		Corporate Support - Accountant
	3	Summary of Capital Expenditure and Financing (14.3)	16/05/18 to 29/05/18		Corporate Support - Peter Cupples
	4	Commitments under Capital Contracts (14.4)	28/05/18 to 29/05/18		Corporate Support - Accountant
<i>Heritage Assets (Note 15)</i>	5	Provide Reconciliation of Carrying Values	30/05/2018		Corporate Support - Accountant
	6	Complete Heritage Asset Disclosures (Note 15)	30/05/2018		Corporate Support - Accountant
<i>Intangible Fixed Assets Note (Note 16)</i>	7	Complete Movement in Intangible Fixed Assets note (Note 16)	30/05/2018		Corporate Support - Accountant
<i>Investment Property (Note 17)</i>	8	Complete Movement in Investment Property note (Note 17.1)	30/05/2018		Corporate Support - Accountant
	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	24/05/2018		Corporate Support - Moira Miller
<i>Schools Non Profit Distributing Organisation (Note 18)</i>	10	Complete Assets Held under Schools NPDO contract note (Note 18.1)	16/05/2018		Corporate Support - Accountant
	11	Complete Schools NPDO Finance Lease Liability note (Note 18.2)	02/05/2018		Corporate Support - Moira Miller
	12	Complete Payments due to Operator Under Schools NPDO Contract note (Note 18.3)	02/05/2018		Corporate Support - Moira Miller
<i>Operating Leases (Note 19)</i>	24	Request information from departments re operating leases	23/03/2018		Corporate Support - Ruth Love
		Departments complete operating lease template	26/03/18 to 27/04/18		Departments

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	25	Complete Operating Leases - Amounts Paid to Lessors note (Note 19.1)	30/04/18 to 01/05/18		Corporate Support - Ruth Love
	26	Complete Assets Held Under Operating Leases note (Note 19.2)	30/04/18 to 01/05/18		Corporate Support - Ruth Love
<i>Long Term Debtors/Investments (Note 20)</i>	27	House Loans (Working Papers Completed)	13/04/2018		Consolidated Team - Duncan MacBrayne
	28	Waste PPP Land Contamination Fund	27/04/2018		Corporate Support - Sandra Coles
	29	Calculation of Charging Orders - Care Home Fees LT Debtor and completion of associated working papers	01/05/18 to 08/05/18		Departmental Support - Sharon MacAlister
	30	SHF - Loans to Registered Social Landlords	17/04/2018		Corporate Support - Moira Miller
	31	Calculation and working papers for Other Long Term Debtors (if any)	18/04/2018		Corporate Support - Moira Miller
	32	Finalise Lead Schedule and Working Papers	18/04/2018		Corporate Support - Moira Miller
	33	Completion of LT Debtor Note (20)	18/04/2018		Corporate Support - Moira Miller
	34	WGA - Complete LT Debtors Section	18/04/2018		Corporate Support - Moira Miller
<i>Short Term Debtors (Note 21)</i>	35	Local Tax Collection Debtors - Production of working papers	16/05/18 to 22/05/18		Departmental Support - Elizabeth Moller
	36	Sundry Debtor Accounts - Production of Working Papers	26/04/18 to 02/05/18		Debtors - Jennifer Gorman
	37	Housing Benefit Overpayments - Production of Working Papers	11/04/18 to 17/04/18		Benefits - Maggie Campbell
	38	VAT Debtor - Production of Working Papers	30/04/2018		Corporate Support - Sandra Coles
	39	Net Debtor/Creditor to Scottish Government for NDR - Finalise Working Papers	16/05/2018		Corporate Support - Moira Miller
	40	Other Debtors - Provision of working papers from various departments	16/05/18 to 22/05/18		Corporate Support - Moira Miller
	41	Finalise Lead Schedule and Working Papers	23/05/2018		Corporate Support - Moira Miller
	42	Debtors Note (21)	23/05/2018		Corporate Support - Moira Miller
	43	WGA - Complete Debtors Section	23/05/2018		Corporate Support - Moira Miller
<i>Assets Held for Sale (Note 22)</i>	44	Complete Assets Held for Sale Note (22)	30/05/2018		Corporate Support - Accountant
	45	Finalise Lead Schedule and Working Papers	31/05/2018		Corporate Support - Accountant
	46	WGA - Complete Assets Held for Sale Section	31/05/2018		Corporate Support - Moira Miller
<i>Cash and Cash Equivalents (Note 23)</i>	47	Cash Held by the Authority (Imprests)-provide working papers	27/04/18 to 01/05/18		Creditors
	48	Cash in Transit - Working Papers	16/05/18 to 18/05/18		Revenues - Alison Millar
<i>CC&E - Short Term Deposits</i>	49	Goldman Sachs/Standard Chartered - working papers	27/04/2018		Corporate Support - Ruth Love
	50	BoS Corporate Deposit - working papers	27/04/2018		Corporate Support - Ruth Love
	51	CB Instant Access Account - working papers	27/04/2018		Corporate Support - Ruth Love
	52	Money Market Funds	27/04/2018		Corporate Support - Ruth Love

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<i>CC&E - Bank Overdraft Working Papers</i>	53	Income Bank Account - working papers	30/04/2018		Revenues - Alison McGeachy
	54	Expenditure Bank Account - working papers	30/04/2018		Creditors
	55	Housing Benefits Bank Account - working papers	30/04/2018		Benefits - Sharon Leitch
	56	Council Tax / NDR Bank Account - working papers	30/04/2018		Revenues - Alison Millar
	57	Finalise Lead Schedule and Working Papers	21/05/2018		Corporate Support - Sandra Coles
	58	Complete Cash and Cash Equivalents Note (23)	21/05/2018		Corporate Support - Sandra Coles
	59	WGA - Complete Cash Holding Section	21/05/2018		Corporate Support - Moira Miller
<i>Creditors (Note 24)</i>	60	Accrued Payrolls - Pull overall figure together for Accrued Payrolls	01/05/2018		Consolidated Team - Ailsa Laing/Duncan MacBrayne
<i>Superannuation</i>	61	Teachers - Identification of year end balance on teachers superannuation control account as at 31 March 2018	08/05/2018		Consolidated Team - Astrid Ronald
	62	Non-teachers - Identification of year end balance on non-teachers superannuation control account as at 31 March 2018	08/05/2018		Consolidated Team - Astrid Ronald
<i>Short Term Accumulating Absences</i>	63	Teachers - Provision of working papers for creditors	12/04/2018		Corporate Support - Accountant
	64	Non Teachers - Provision of working papers for creditors	12/04/2018		Corporate Support - Accountant
	65	Creditors System Liability (Core Payables) - Working papers/discoverer report	16/04/2018		Consolidated Team - Astrid Ronald
	66	Accrued Expenditure/deferred income - Pull summary sheet together with links to templates to help auditors choose sample	30/04/2018		Consolidated Team - Linda Williamson
	67	Other Creditors - various Departmental Support (provision of working papers)	08/05/18 to 10/05/18		Corporate Support - Moira Miller
	68	Finalise Lead Schedule and working Papers	11/05/2018		Corporate Support - Moira Miller
	69	Complete Creditors Note (24)	11/05/2018		Corporate Support - Moira Miller
<i>Borrowings (Financial Instruments) - Note 25</i>	70	WGA - Complete Creditors Section	11/05/2018		Corporate Support - Moira Miller
	71	Completion of Borrowings/Financial Instruments Working Papers	19/04/18 to 25/04/18		Corporate Support - Sandra Coles
	72	Financial Instruments - Types - Note 25.1	24/04/18 to 25/04/18		Corporate Support - Peter Cupples
	73	Financial Instruments - Fair Value - Note 25.2	24/04/18 to 25/04/18		Corporate Support - Peter Cupples
	74	Financial Instruments - Gains and Losses - Note 25.3	24/04/18 to 25/04/18		Corporate Support - Peter Cupples
	75	Financial Instruments - Risks - Note 25.4 to 25.9	24/04/18 to 25/04/18		Corporate Support - Peter Cupples
	76	Financial Instruments - Risks - Note 25.10 to 25.11	24/04/18 to 25/04/18		Corporate Support - Peter Cupples
	77	Borrowings/Financial Instruments - Complete Accounts	24/04/18 to 25/04/18		Corporate Support - Peter Cupples
<i>Other Liabilities (Note 26)</i>	78	WGA - Borrowing Figures	26/04/2018		Corporate Support - Peter Cupples
	79	Schools NPDO Finance Lease Liability	02/05/2018		Corporate Support - Moira Miller

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Work Area	Task No.	Task Description	2017-18 Dates	Actual 2017-18 Completed Dates	Lead Responsibility	
<i>Provisions (Note 27)</i>	80	Waste PPP Land Contamination - Provision of working paper, same as long term debtor.	27/04/2018		Corporate Support - Sandra Coles	
	81	Finalise Lead Schedule and Working Papers	03/05/2018		Corporate Support - Moira Miller	
	82	Complete Other Liabilities Note (28)	03/05/2018		Corporate Support - Moira Miller	
	83	WGA - Complete Deferred Liability Section	04/05/2018		Corporate Support - Moira Miller	
	84	Equal Pay Claims - Calculate provision and provide working papers	01/05/18 to 08/05/18		Corporate Support - Moira Miller	
	85	Registered Social Landlords - Calculate provision and provide working papers	01/05/18 to 08/05/18		Departmental Support - Elizabeth Moller	
	86	Reorganisation Redundancy Costs - Calculate provision and provide working papers	01/05/18 to 08/05/18		Departmental Support - Sandra McLindon/Sharon MacAllister	
	87	Utilities Provision - Calculate provision and provide working papers	01/05/18 to 08/05/18		Departmental Support - Elizabeth Moller	
	88	Other Provisions - Calculate provisions and provide working papers	01/05/18 to 08/05/18		Corporate Support - Moira Miller	
	89	Split Provisions between short and long term	16/05/2018		Corporate Support - Moira Miller	
<i>Capital Grants Received in Advance (Note 28)</i>	90	Provisions Note (27)	16/05/2018		Corporate Support - Moira Miller	
	91	Finalise Lead Schedule and Working Papers	16/05/2018		Corporate Support - Accountant	
	92	WGA - Complete Provisions Section	16/05/2018		Corporate Support - Moira Miller	
	93	Ministry of Defence LIBOR Funding	16/04/2018		Corporate Support - Moira Miller	
	94	Grant in Aid - Gaelic School Capital Fund	16/04/2018		Corporate Support - Moira Miller	
	95	Finalise Lead Schedule and Working Papers	16/04/2018		Corporate Support - Moira Miller	
	96	Complete Capital Grants Received in Advance Note (28)	16/04/2018		Corporate Support - Moira Miller	
	<i>Pension Assets and Liabilities (Note 29)</i>	97	WGA - Complete Deferred Liability Section	16/04/2018		Corporate Support - Moira Miller
		98	Calculation of Accrued Pension Contribution (29.1)	01/05/2018		Corporate Support - Moira Miller
		99	Transactions Relating to Retirement Benefits (29.2)	01/05/2018		Corporate Support - Moira Miller
100		Assets and Liabilities in Relation to Post Employment Benefits (29.3)	01/05/2018		Corporate Support - Moira Miller	
101		Pension Assets and Liabilities Recognised in the Balance Sheet (29.4)	01/05/2018		Corporate Support - Moira Miller	
102		Analysis of Pension Fund Assets (29.5)	01/05/2018		Corporate Support - Moira Miller	
103		Basis for Estimating Assets and Liabilities (29.6)	01/05/2018		Corporate Support - Moira Miller	
104		Impact on Authority's Cash Flow (29.8)	01/05/2018		Corporate Support - Moira Miller	
105		Teachers' Pensions - Amount Paid Over (29.9)	01/05/2018		Corporate Support - Moira Miller	
106		Teachers' Pensions - Check Contribution Rate (29.9)	01/05/2018		Corporate Support - Moira Miller	
107	Teachers' Pensions - Added Years awarded by Council Calculation (29.9)	01/05/2018		Corporate Support - Moira Miller		
108	WGA Complete Pensions Section (IAS19)	02/05/2018		Corporate Support - Moira Miller		
109	Balance Sheet Complete	31/05/2018		Corporate Support - Moira Miller		

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6. Other Notes to the Financial Statements	1	Note 1 - Review and amend accounting policies	01/03/2018		Corporate Support - Moira Miller
	2	Note 2 - Accounting Standards Issued but Not Yet Adopted	02/03/2018		Corporate Support - Moira Miller
	3	Note 3 - Critical Judgements in Applying Accounting Policies	02/03/2018		Corporate Support - Moira Miller
	4	Note 4 - Assumptions / Estimation Uncertainty	18/05/2018		Corporate Support - Moira Miller
	5	Note 33 - Contingent Liabilities (consider alongside provisions)	01/05/18 to 08/05/18		Principal Accountants
	6	Note 34 - Termination Benefits (consider alongside Exit Packages)	01/05/18 to 08/05/18		Departmental Support - Sandra McLindon/Sharon MacAllister
	7	Note 35 - Trust Funds and Other Third Party Funds (Part of preparing accounts for charities and other trusts)	16/05/18 to 29/05/18		Corporate Support - Sandra Coles
	8	Note 36 - Common Good Funds (Prepare Accounts for Common Good Funds and collate information for Oban and Campbeltown Funds)	16/05/18 to 29/05/18		Corporate Support - Sandra Coles
	9	Note 37 - Tax Incremental Financing (TIF) Projects - Links to NDR Income Account - Journal processed by 16/05/18	29/05/2018		Departmental Support - Elizabeth Moller
7. Statement of Movement in Reserves - General Fund Balance	1	Analysis of General Fund Balance Movement	22/05/2018		Corporate Support - Moira Miller
	2	Analysis of amounts included in CI&E but excluded from General Fund	22/05/2018		Corporate Support - Moira Miller
	3	Analysis of amounts included in General Fund but excluded from CI&E	22/05/2018		Corporate Support - Moira Miller
	4	Transfer to from General Fund Balance	22/05/2018		Corporate Support - Moira Miller
	5	Breakdown of amounts additional to surplus/deficit on CI&E	22/05/2018		Corporate Support - Moira Miller
Other Usable Reserves (Note 32)	6	Usable Capital Receipts Reserve	04/05/2018		Corporate Support - Moira Miller
	7	Capital Fund	04/05/2018		Corporate Support - Accountant
	8	Complete Capital Funds Note (32.1)	04/05/2018		Corporate Support - Accountant
	9	Completion of Education R&R Fund Entries and Working Papers	01/05/18 to 02/05/18		Departmental Support - Anne Macdougall
	10	Process Ledger entries through MiR Statement	03/05/2018		Corporate Support - Moira Miller
Unusable Reserves (Note 31)	11	Complete Repairs and Renewals Note (32.2)	03/05/2018		Corporate Support - Moira Miller
	12	Revaluation Reserve	03/05/2018		Corporate Support - Moira Miller
	13	Capital Adjustment Account	03/05/2018		Corporate Support - Moira Miller
	14	Financial Instruments Adjustment Account	19/04/2018		Corporate Support - Moira Miller
	15	Accumulated Absences Account	12/04/2018		Corporate Support - Moira Miller
	16	Statement of Movement in Reserves Complete	22/05/2018		Corporate Support - Moira Miller
	17	WGA - complete reserves section	23/05/2018		Corporate Support - Moira Miller

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Work Area	Task No.	Task Description	2017-18 Dates	Actual 2017-18 Completed Dates	Lead Responsibility
8. Cash Flow Statement - Analysis of Balance Sheet Movements	1	Revaluation Reserve	31/05/18 to 04/06/18		Corporate Support - Moira Miller
	2	Capital Adjustment Account	31/05/18 to 04/06/18		Corporate Support - Moira Miller
	3	Capital Activities Cash/Non Cash Transactions	31/05/18 to 04/06/18		Corporate Support - Moira Miller
	4	Other Revenue Items not involving the movement of funds	31/05/18 to 04/06/18		Corporate Support - Moira Miller
	5	Accrual Adjustments	31/05/18 to 04/06/18		Corporate Support - Moira Miller
	6	Complete Operating Activities (Note 36)	31/05/18 to 04/06/18		Corporate Support - Moira Miller
	7	Complete Operating Activities Section of Statement	31/05/18 to 04/06/18		Corporate Support - Moira Miller
Other Cash Flow Activities	8	Investing Activities (Note 37)	31/05/18 to 04/06/18		Corporate Support - Moira Miller
	9	Financing Activities (Note 38)	31/05/18 to 04/06/18		Corporate Support - Moira Miller
	10	Cash Flow Statement Complete	04/06/2018		Corporate Support - Moira Miller
9. Council Tax Income Account	1	Prepare CTI Main Accounting Statement	16/05/18 to to 21/05/18		Departmental Support - Elizabeth Moller
	2	Prepare and complete Calculation of Council Tax Base note	22/05/2018		Departmental Support - Elizabeth Moller
	3	Council Tax Income Account Complete	22/05/2018		Departmental Support - Elizabeth Moller
10. NDR Income Account	1	NDR Main Accounting Statement	23/05/18 to 28/05/18		Departmental Support - Elizabeth Moller
	2	Analysis of Rateable Values	29/05/2018		Departmental Support - Elizabeth Moller
	3	NDR Charge	29/05/2018		Departmental Support - Elizabeth Moller
	4	NDR Income Account Complete	29/05/2018		Departmental Support - Elizabeth Moller
11. Remuneration Report	1	Councillors - Review policy and arrangements for changes	12/03/2018		Corporate Support - Moira Miller
	2	Councillors Remuneration	16/05/2018		Consolidated Team - Duncan MacBrayne
	3	Senior Councillors' Remuneration	17/05/2018		Consolidated Team - Duncan MacBrayne
	4	Obtain Pension Information for Senior Members	18/05/2018		Consolidated Team - Duncan MacBrayne
	5	Senior Councillors Pension Benefits	21/05/2018		Corporate Support - Moira Miller
	6	Review policy and arrangements - senior employees	12/03/2018		Corporate Support - Moira Miller
	7	Employees remuneration (Bands over £50,000)	16/05/2018		Consolidated Team - Ailsa Laing
	8	Senior Employees' Remuneration	17/05/2018		Consolidated Team - Ailsa Laing
	9	Obtain Pension Information for Senior Employees	18/05/2018		Consolidated Team - Ailsa Laing
	10	Senior Employees' Pension Benefits	21/05/2018		Corporate Support - Moira Miller
	11	Employee Exit Packages (consider alongside provisions)	01/05/18 to 08/05/18		Departmental Support - Sandra McLindon/Sharon MacAllister
		12	Remuneration Report Complete	21/05/2018	

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Work Area	Task No.	Task Description	2017-18 Dates	Actual 2017-18 Completed Dates	Lead Responsibility
	13	Submit draft remuneration report to SMT (5 June 2017 meeting)	30/05/2018		Corporate Support - Moira Miller
12. Group Accounts	1	Determination of Group Structure	01/03/2018		Corporate Support - Moira Miller
	2	Single Entity Accounts	01/06/2018 to 04/16/18		Corporate Support - Moira Miller
	3	Common Good Accounts	01/06/2018 to 04/16/18		Corporate Support - Moira Miller
	4	Associates Accounts	01/06/2018 to 04/16/18		Corporate Support - Moira Miller
	5	Health and Social Care Integration Accounts	01/06/2018 to 04/16/18		Corporate Support - Moira Miller
	6	Live Argyll - Leisure Trust Accounts (Group Consolidation)	01/06/2018 to 04/16/18		Corporate Support - Moira Miller
	7	Consolidation	01/06/2018 to 04/16/18		Corporate Support - Moira Miller
	8	Completion of Group Accounts and Notes	01/06/2018 to 04/16/18		Corporate Support - Moira Miller
	9	Group Accounts and Notes Complete	04/06/2018		Corporate Support - Moira Miller
13. Corporate Governance Statement	1	Completion of Corporate Governance Statement	By 01/06/2018		Internal Audit - Laurence Slavin
14. Management Commentary	1	Completion of Management Commentary	By 01/06/2018		Corporate Support - Peter Cupples
	1	2017-18 ANNUAL ACCOUNTS COMPLETE	04/06/2018		Corporate Support - Moira Miller
15. Summary Accounts and Financial Snapshot	1	Complete Summary Accounts and Financial Snapshot	31/05/18 to 04/06/18		Corporate Support - Elizabeth Moller
16. Treasury Management Annual Report	1	Complete Treasury Management Annual Report	17/05/18 to 04/06/18		Corporate Support - Sandra Coles
17. Year-end Capital Plan Monitoring Report	1	Complete Year-end Capital Plan Monitoring Report and covering Committee Report	17/05/18 to 04/06/18		Corporate Support - Accountant
18. S106 Charity Accounts Prepared	1	Prepare S106 Charity Accounts	17/05/18 to 04/06/18		Corporate Support - Sandra Coles
19. Final Procedures	1	Strategic Management Team Meeting (SMT) - Draft to be tabled on the day	04/06/2018		Head of Strategic Finance
	2	Head of Strategic Finance final review of Annual Accounts, and accompanying year end reports (See above 15-18)	04/06/18 to 08/06/18		Head of Strategic Finance
	3	SMT/Full Council/ Audit Committee Papers ready (complete year end pack) to be sent Governance and Law	08/06/2018		Corporate Support - Peter Cupples
	4	Brief Council Leader/senior politicians on Annual Accounts and accompanying reports pack.	w/c - 04/06/2018		Head of Strategic Finance
	5	Audit Committee	19/06/2018		Head of Strategic Finance
	6	Full Council Meeting (Special)	28/06/2018		Head of Strategic Finance
	7	Signature by Head of Strategic Finance	28/06/2018		Head of Strategic Finance
	8	Unaudited Accounts produced and submitted to appointed auditor	29/06/2018		Corporate Support - Moira Miller
	9	Unaudited Accounts published on Local Authority website.	29/06/2018		Corporate Support - Moira Miller

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Work Area	Task No.	Task Description	2017-18 Dates	Actual 2017-18 Completed Dates	Lead Responsibility
20. Notice of Public Right to Inspect and Object to Accounts	1	Preparation of Public Notice for placing in local papers (provided by Moira Miller)	06/06/2018		Consolidated Team
	2	Public Notice placed in local papers (Section 195 of the 1973 Act)	14/06/18 to 15/06/18		Consolidated Team
	3	Public Notice placed on Local Authority website	14/06/18 to 20/07/18		Corporate Support - Moira Miller
	4	Public Notice placed in offices of the Local Authority	14/06/18 to 20/07/18		Corporate Support - Ruth Love
	5	Distribution of Unaudited Annual Accounts to Area Offices	29/06/2018		Corporate Support - Ruth Love
	6	Period of Inspection of Unaudited Annual Accounts	02/07/18 to 20/07/18		General Public
	7	Period for registering an objection	02/07/18 to 20/07/18		General Public
21. Whole of Government Accounts Return	1	Net Cost of Service Analysis	16/07/18 to 18/07/18		Corporate Support - Moira Miller
	2	Net Operating Expenditure (Group Accounts)	19/07/2018		Corporate Support - Moira Miller
	3	Counter Party Data	20/07/2018		Corporate Support - Moira Miller
	4	Infrastructure Assets	23/07/2018		Departments - Roads and Amenity
	5	Additional Disclosures	23/07/2018		Corporate Support - Moira Miller
	6	Unaudited WGA Return complete and returned to Scottish Government	23/07/2018		Corporate Support - Moira Miller
	7	Submission of Unaudited WGA Return to External Audit	23/07/2018		Corporate Support - Moira Miller
	8	Sign off of WGA Return and electronic submission to Scottish Government	27/09/18 to 01/10/2018		External Audit / Corporate Support - Moira Miller
22. Final Accounts Audit	1	Final Accounts Audit Field Work	02/07/18 to 24/08/18		External Audit
	2	Final Clearance Meeting with Head of Strategic finance	29/08/2018		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)	30/08/18 to 14/09/18		Corporate Support - Moira Miller
	4	Production and agreement of ISA 260 report from External Audit	30/08/18 to 14/09/18		External Audit
	5	Audit Committee - Consideration of ISA 260 report and Final Audited Accounts	25/09/2018		Audit Committee
	6	Signing of Final Audited Accounts - Leader, Chief Executive, Head of Strategic Finance	25/09/2018		Leader, Chief Executive, Head of Strategic Finance
	7	Signing of Final Audited Accounts - Audit Certificate	25/09/2018		David McConnell - Audit Scotland
	8	Signed Audited Annual Accounts published on Website and distributed to local area offices and libraries,	30/10/18 to 31/10/18		Corporate Support - Moira Miller / Sandra Coles