

Work Area	Task No.	Task Description	2014-15 Dates	Lead Responsibility
1. Year end monitoring and analytical review	1	Issue Earmarking Template to Principal Accountants	24/04/2015	Departmental - Caroline Whyte
	2	Completion and return of earmarking template	27/04/15 to 13/05/15	Departmental - Principal Accountants
	3	Preparation of year-end monitoring reports and analytical review	14/05/15 to 15/05/15	Departmental - Caroline Whyte
	4	Distribution of year-end monitoring reports to Departments	18/05/2015	Departmental - Caroline Whyte
	5	Perform year-end monitoring and analytical review procedures	19/05/15 to 29/05/15	Departmental - Principal Accountants
	6	Deadline for return of completed monitoring and analytical review templates	29/05/2015	Departmental - Principal Accountants
	7	Preparation of Year-end Revenue Budget Monitoring Corporate Overview and Committee Report	01/06/15 to 03/06/15	Departmental - Caroline Whyte
	8	Deadline for Reports to SMT	03/06/2015	Departmental - Caroline Whyte
2. Comprehensive Income and Expenditure Statement	1	Run Retained Earnings Proof	18/05/15 to 20/05/15	Corporate - Moira Miller
	2	Run Comprehensive Income & Expenditure download	18/05/15 to 20/05/15	Corporate - Moira Miller
	3	Produce final outturn Comprehensive Income & Expenditure Statement Summary	18/05/15 to 20/05/15	Corporate - Moira Miller
	4	Complete Comprehensive Income & Expenditure Statement	21/05/15 to 22/05/15	Corporate - Moira Miller
3. Comprehensive Income and Expenditure Statement Notes	5	Comprehensive Income & Expenditure Statement completed	22/05/2015	Corporate - Moira Miller
	1	Complete General Fund Earmarking Note (Note 5)	14/05/2015	Departmental - Caroline Whyte
	2	Complete Segmental Reporting Note for Accounts (Note 6)	25/05/15 to 26/05/15	Corporate - Moira Miller
	3	Complete Other Operating Income and Expenditure Note (Note 7)	18/05/2015	Corporate - Moira Miller
	4	Complete Agency Income Note (Note 8)	18/05/2015	Consolidated Team - Duncan MacBrayne
5	Community Care Health (Scotland) Act 2002 note(Note 9), also need to consider initial disclosures for Health and Social Care Integration	18/05/15 to 29/05/15	Departmental - Mary McCallum	

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	6	Complete Waste Management PPP note (Note 10)	18/05/15 to 22/05/15	Departmental - Murray MacFarlane
	7	Complete Fees Payable to External Auditors note (Note 11)	18/05/2015	Corporate - Moira Miller
<i>Related Parties (Note 13)</i>	8	Complete Grant Income note (Note 12)	18/05/15 to 20/05/15	Corporate - David Dunlop
	9	Arrange for related party letters to be sent to members and senior officers	25/03/2015	Corporate - David Dunlop
	10	Scottish Government (Note 13.1) - check narrative.	18/05/2015	Corporate - Moira Miller
	11	Complete Members related party transactions exceeding £10k table (Note 13.2)	18/05/15 to 22/05/15	Corporate - David Dunlop
	12	Complete other related bodies note, identifying those that exceed £10k (Note 13.3)	18/05/15 to 22/05/15	Corporate - David Dunlop
	13	Comprehensive Income & Expenditure Statement Notes completed	29/05/2015	Corporate - Moira Miller
3. Balance Sheet - PPE (Note 14)	1	Complete Movement in Property Plant and Equipment note (Note 14.1)	18/05/15 to 22/05/15	Corporate - Anne Macdougall
	2	Complete Valuation of Property, Plant and Equipment note (Note 14.2)	18/05/15 to 22/05/15	Corporate - Anne Macdougall
	3	Summary of Capital Expenditure and Financing (14.3)	18/05/15 to 29/05/15	Corporate - Peter Cupples
	4	Commitments under Capital Contracts (14.4)	25/05/15 to 26/05/15	Corporate - Anne Macdougall
	5	Provide Reconciliation of Carrying Values	27/05/2015	Corporate - Anne Macdougall
	6	Complete Heritage Asset Disclosures (Note 15)	27/05/2015	Corporate - Anne Macdougall
	7	Complete Movement in Intangible Fixed Assets note (Note 16)	28/05/2015	Corporate - Anne Macdougall
	8	Complete Movement in Investment Property note (Note 17.1)	28/05/2015	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	29/05/2015	Corporate - Anne Macdougall
<i>Schools Non Profit Distributing Organisation (Note 18)</i>	10	Complete Assets Held under Schools NPDO contract note (Note 18.1)	05/05/15 to 06/05/15	Corporate - Moira Miller
	11	Complete Schools NPDO Finance Lease Liability note (Note 18.2)	05/05/15 to 06/05/15	Corporate - Moira Miller
	12	Complete Payments due to Operator Under Schools NPDO Contract note (Note 18.3)	05/05/15 to 06/05/15	Corporate - Moira Miller

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Operating Leases (Note 19)	24	Request information from departments re operating leases	25/03/2015	Corporate - Sandra Coles	
	25	Complete Operating Leases - Amounts Paid to Lessors note (Note 19.1)	05/05/15 to 08/05/15	Corporate - Sandra Coles	
	26	Complete Assets Held Under Operating Leases note (Note 19.2)	05/05/15 to 08/05/15	Corporate - Sandra Coles	
	27	House Loans (Working Papers Completed)	13/04/2015	Consolidated Team - Duncan MacBrayne	
	28	Waste PPP Land Contamination Fund	30/04/2015	Corporate - Sandra Coles	
Long Term Debtors/Investments (Note 20)	29	Calculation of Charging Orders - Care Home Fees LT Debtor and completion of associated working papers	05/05/15 to 11/05/15	Departmental - David Forshaw	
	30	SHF - Loans to Registered Social Landlords - This to be treated as an investments and input into PSTM	13/04/15 to 15/04/15	Corporate - Sandra Coles	
	31	Calculation and working papers for Other Long Term Debtors (if any)	05/05/15 to 11/05/15	Corporate - Moira Miller	
	32	Finalise Lead Schedule and Working Papers	12/05/2015	Corporate - Moira Miller	
	33	Completion of LT Debtor Note (20)	13/05/2015	Corporate - Moira Miller	
	34	WGA - Complete LT Debtors Section	14/05/2015	Corporate - Moira Miller	
	35	Local Tax Collection Debtors - Production of working papers	18/05/15 to 22/05/15	Departmental - Caroline Whyte	
	36	Sundry Debtor Accounts - Production of Working Papers	28/04/15 to 06/05/15	Debtors Section	
	37	Housing Benefit Overpayments - Production of Working Papers	13/04/15 to 17/04/15	Housing Benefit Section	
	38	VAT Debtor - Production of Working Papers	27/04/2015	Corporate - Sandra Coles	
Short Term Debtors (Note 21)	39	Net Debtor/Creditor to Scottish Government for NDR - Finalise Working Papers	18/05/2015	Corporate - Moira Miller	
	40	Other Debtors - Provision of working papers from various departments	18/05/2015	Corporate - Moira Miller	
	41	Finalise Lead Schedule and Working Papers	19/05/2015	Corporate - Moira Miller	
	42	Debtors Note (21)	19/05/2015	Corporate - Moira Miller	
	43	WGA - Complete Debtors Section	19/05/2015	Corporate - Moira Miller	
	44	Complete Assets Held for Sale Note (23)	26/03/2015	Corporate - Anne Macdougall	
	45	Finalise Lead Schedule and Working Papers	26/03/2015	Corporate - Anne Macdougall	
	46	WGA - Complete Assets Held for Sale Section	19/05/2015	Corporate - Moira Miller	
	Assets Held for Sale (Note 22)				

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<i>Cash and Cash Equivalents (Note 23)</i>	47	Cash Held by the Authority (Imprests)-provide working papers	30/04/2015	Creditors Section	
	48	Cash in Transit - working Papers	18/05/2015	Revenues - Alison Millar	
	49	Handelsbanken Deposit Accounts - working papers	05/05/2015	Corporate - Sandra Coles	
	50	BoS Corporate Deposit - working papers	05/05/2015	Corporate - Sandra Coles	
	51	CB Instant Access Account - working papers	05/05/2015	Corporate - Sandra Coles	
	52	RBS Instant Access Account - working papers	05/05/2015	Corporate - Sandra Coles	
	53	Money Market Funds	05/05/2015	Corporate - Sandra Coles	
	53	Income Bank Account - working papers	01/05/2015	Revenues - Alison McGeachy	
	54	Expenditure Bank Account - working papers	01/05/2015	Creditors Section	
	55	Housing Benefits Bank Account - working papers	01/05/2015	Benefits - Karen McLarty	
<i>CC&E - Bank Overdraft Working Papers</i>	56	Council Tax / NDR Bank Account - working papers	01/05/2015	Revenues - Alison Millar	
	57	Finalise Lead Schedule and Working Papers	06/05/2015	Corporate - Sandra Coles	
	58	Complete Cash and Cash Equivalents Note (24)	06/05/2015	Corporate - Sandra Coles	
	59	WGA - Complete Cash Holding Section	07/05/2015	Corporate - Moira Miller	
	60	Accrued Payrolls - Pull overall figure together for Accrued Payrolls	18/05/2015	Consolidated Team - Ailsa Laing	
	<i>Superannuation</i>	61	Teachers - Identification of year end balance on teachers superannuation control account as at 31 March 2015	18/05/2015	Consolidated Team - Ailsa Laing
		62	Non-teachers - Identification of year end balance on non-teachers superannuation control account as at 31 March 2015	18/05/2015	Consolidated Team - Ailsa Laing
	<i>Short Term Accumulating Absences</i>	63	Teachers - Provision of working papers for creditors	07/04/2015	Corporate - Anne Macdougall
		64	Non Teachers - Provision of working papers for creditors	08/04/2015	Corporate - Anne Macdougall
		65	Creditors System Liability (Core Payables) - Working papers/discoverer report	15/04/2015	Consolidated Team - Astrid Ronald
66		Accrued Expenditure/deferred income - Pull summary sheet together with links to templates to help auditors choose sample	01/05/2015	Consolidated Team - Linda Williamson	
67		Other Creditors - various departmental (provision of working papers)	18/05/15 to 22/05/15	Corporate - Moira Miller	
68		Finalise Lead Schedule and working Papers	25/05/2015	Corporate - Moira Miller	
69		Complete Creditors Note (24)	25/05/2015	Corporate - Moira Miller	

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<i>Borrowings (Financial Instruments) - Note 25</i>	70	WGA - Complete Creditors Section	25/05/2015	Corporate - Moira Miller
	71	Completion of Borrowings/Financial Instruments Working Papers	25/05/15 to 29/05/15	Corporate - Sandra Coles
	72	Financial Instruments - Types - Note 25.1	28/05/15 to 29/05/15	Corporate - Peter Cupples
	73	Financial Instruments - Fair Value - Note 25.2	28/05/15 to 29/05/15	Corporate - Peter Cupples
	74	Financial Instruments - Gains and Losses - Note 25.3	28/05/15 to 29/05/15	Corporate - Peter Cupples
	75	Financial Instruments - Risks - Note 25.4 to 25.9	28/05/15 to 29/05/15	Corporate - Peter Cupples
	76	Financial Instruments - Risks - Note 25.10 to 25.11	28/05/15 to 29/05/15	Corporate - Peter Cupples
	77	Borrowings/Financial Instruments - Complete Accounts	28/05/15 to 29/05/15	Corporate - Peter Cupples
<i>Other Liabilities (Note 26)</i>	78	WGA - Borrowing Figures	01/06/2015	Corporate - Moira Miller
	79	Schools NPDO Finance Lease Liability	06/05/2015	Corporate - Moira Miller
	80	Waste PPP Land Contamination - Provision of working paper, same as long term debtor.	30/04/2015	Corporate - Sandra Coles
	81	Finalise Lead Schedule and Working Papers	07/05/2015	Corporate - Moira Miller
	82	Complete Other Liabilities Note (28)	07/05/2015	Corporate - Moira Miller
<i>Provisions (Note 27)</i>	83	WGA - Complete Deferred Liability Section	07/05/2015	Corporate - Moira Miller
	84	SRC Insurance claims - Calculate provision and provide working papers	05/05/2015	Corporate - Moira Miller
	85	Equal Pay Claims - Calculate provision and provide working papers	05/05/15 to 11/05/15	Corporate - Anne Macdougall
	86	Registered Social Landlords - Calculate provision and provide working papers	05/05/2015 - 18/05/15	Corporate - Anne Macdougall
	87	Reorganisation Redundancy Costs - Calculate provision and provide working papers	05/05/2015 to 11/05/15	Corporate - Anne Macdougall
	88	Utilities Provision - Calculate provision and provide working papers	22/04/15 to 28/04/15	Departmental - Caroline Whyte
	89	Other Provisions - Calculate provisions and provide working papers	22/04/15 to 28/04/15	Departmental Accountants
	90	Split Provisions between short and long term	19/05/2015	Corporate - Anne Macdougall
	91	Provisions Note (27)	19/05/2015	Corporate - Anne Macdougall
	92	Finalise Lead Schedule and Working Papers	19/05/2015	Corporate - Anne Macdougall
	93	WGA - Complete Provisions Section	20/05/2015	Corporate - Moira Miller
<i>Pension Assets and Liabilities (Note 28)</i>	94	Calculation of Accrued Pension Contribution (28.1)	05/05/2015	Corporate - Moira Miller
	95	Transactions Relating to Retirement Benefits (28.2)	05/05/2015	Corporate - Moira Miller

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	96	Assets and Liabilities in Relation to Post Employment Benefits (28.3)	05/05/2015	Corporate - Moira Miller
	97	Pension Assets and Liabilities Recognised in the Balance Sheet (28.4)	05/05/2015	Corporate - Moira Miller
	98	Analysis of Pension Fund Assets (28.5)	05/05/2015	Corporate - Moira Miller
	99	Basis for Estimating Assets and Liabilities (28.6)	05/05/2015	Corporate - Moira Miller
	100	Impact on Authority's Cash Flow (28.8)	05/05/2015	Corporate - Moira Miller
	101	WGA Complete Pensions Section (IAS19)	06/05/2015	Corporate - Moira Miller
	102	Balance Sheet Complete	29/05/2015	Corporate - Moira Miller
4. Other Notes to the Financial Statements	1	Note 1 - Review and amend accounting policies	02/03/2015	Corporate - Moira Miller
	2	Note 2 - Accounting Standards Issued but Not Yet Adopted	03/03/2015	Corporate - Moira Miller
	3	Note 3 - Critical Judgements in Applying Accounting Policies	03/03/2015	Corporate - Moira Miller
	4	Note 4 - Assumptions / Estimation Uncertainty	30/04/2015	Corporate - Moira Miller
	5	Note 31 - Contingent Liabilities	20/05/2015	Corporate - Anne Maccougall
	6	Note 32 - Termination Benefits	21/05/2015	Corporate - Anne Maccougall
	7	Note 33 - Trust Funds and Other Third Party Funds (Part of preparing accounts for charities and other trusts)	18/05/15 to 29/05/15	Corporate - Sandra Coles
	8	Note 34 - Common Good Funds (Prepare Accounts for Common Good Funds and collate information for Oban and Campbeltown Funds)	18/05/15 to 29/05/15	Corporate - Sandra Coles
5. Statement of Movement in Reserves	1	Analysis of General Fund Balance Movement	25/05/15 to 26/05/15	Corporate - Moira Miller
	2	Analysis of amounts included in Cl&E but excluded from General Fund	25/05/15 to 26/05/15	Corporate - Moira Miller
	3	Analysis of amounts included in General Fund but excluded from Cl&E	25/05/15 to 26/05/15	Corporate - Moira Miller
	4	Transfer to from General Fund Balance	25/05/15 to 26/05/15	Corporate - Moira Miller
	5	Breakdown of amounts additional to surplus/deficit on Cl&E	25/05/15 to 26/05/15	Corporate - Moira Miller
	6	Revaluation Reserve	25/05/15 to 26/05/15	Corporate - Moira Miller
	7	Capital Adjustment Account	25/05/15 to 26/05/15	Corporate - Moira Miller
	8	Usable Capital Receipts Reserve	25/05/15 to 26/05/15	Corporate - Moira Miller
	9	Capital Fund	25/05/15 to 26/05/15	Corporate - Moira Miller

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	10	Financial Instruments Adjustment Account	25/05/15 to 26/05/15	Corporate - Moira Miller
	11	Repairs and Renewals	25/05/15 to 26/05/15	Corporate - Moira Miller
	12	Education	25/05/15 to 26/05/15	Corporate - Moira Miller
	13	Vehicles	25/05/15 to 26/05/15	Corporate - Moira Miller
	14	Statement of Movement in Reserves Complete	26/05/2015	Corporate - Moira Miller
	15	WGA - complete reserves section	19/06/2015	Corporate - Moira Miller
	1	Revaluation Reserve	01/06/15 to 02/06/15	Corporate - Moira Miller
6. Cash Flow Statement - Analysis of Balance Sheet Movements	2	Capital Adjustment Account	01/06/15 to 02/06/15	Corporate - Moira Miller
	3	Capital Activities Cash/Non Cash Transactions	01/06/15 to 02/06/15	Corporate - Moira Miller
	4	Other Revenue Items not involving the movement of funds	01/06/15 to 02/06/15	Corporate - Moira Miller
	5	Accrual Adjustments	01/06/15 to 02/06/15	Corporate - Moira Miller
	6	Complete Operating Activities (Note 36)	01/06/15 to 02/06/15	Corporate - Moira Miller
	7	Complete Operating Activities Section of Statement	01/06/15 to 02/06/15	Corporate - Moira Miller
<i>Other Cash Flow Activities</i>	8	Investing Activities (Note 37)	01/06/15 to 02/06/15	Corporate - Moira Miller
	9	Financing Activities (Note 38)	01/06/15 to 02/06/15	Corporate - Moira Miller
	10	Cash Flow Statement Complete	02/06/2015	Corporate - Moira Miller
7. Council Tax Income Account	1	Prepare CTI Main Accounting Statement	18/05/15 to 21/05/15	Departmental - Caroline Whyte
	2	Prepare and complete Calculation of Council Tax Base note	22/05/2015	Departmental - Caroline Whyte
	3	Council Tax Income Account Complete	22/05/2015	Departmental - Caroline Whyte
8. NDR Income Account	1	NDRI Main Accounting Statement	25/05/15 to 28/05/15	Departmental - Caroline Whyte
	2	Analysis of Rateable Values	29/05/2015	Departmental - Caroline Whyte
	3	NDR Charge	29/05/2015	Departmental - Caroline Whyte
	4	NDR Income Account Complete	29/05/2015	Departmental - Caroline Whyte
9. Remuneration Report	1	Councillors - Review policy and arrangements for changes	16/03/15 to 17/03/15	Corporate - Moira Miller
	2	Councillors Remuneration	18/05/2015	Consolidated Team - Ailsa Laing
	3	Senior Councillors' Remuneration	20/05/15 to 21/05/15	Consolidated Team - Ailsa Laing
	4	Senior Councillors Pension Benefits	22/05/2015	Corporate - Moira Miller
	5	Review policy and arrangements - senior employees	16/03/15 to 17/03/15	Corporate - Moira Miller
	6	Employees remuneration (Bands over £50,000)	22/05/15 to 25/05/15	Consolidated Team - Ailsa Laing
	7	Senior Employees' Remuneration	26/05/2015	Consolidated Team - Ailsa Laing

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	8	Senior Employees' Pension Benefits	27/05/2015	Corporate - Moira Miller
	9	Employee Exit Packages	26/05/15 to 27/05/15	Corporate - Anne Macdougall
	10	Remuneration Report Complete	27/05/2015	Corporate - Moira Miller
	11	Submit draft remuneration report to SMT (1 June 2015 meeting)	27/05/2015	Corporate - Moira Miller
	12	Brief Council Leader on remuneration report	w/c - 01/06/2015	Section 95 Financial Officer
	13	E-mail all members appearing on remuneration report with details.	w/c - 01/06/2015	Corporate - Moira Miller
10. Group Accounts	1	Determination of Group Structure	02/03/2015	Corporate - Moira Miller
	2	Single Entity Accounts	03/06/2015	Corporate - Moira Miller
	3	Common Good Accounts	03/06/2015	Corporate - Moira Miller
	4	Associates Accounts	03/06/2015	Corporate - Moira Miller
	5	Consolidation	03/06/2015	Corporate - Moira Miller
	6	Completion of Group Accounts and Notes	03/06/2015	Corporate - Moira Miller
	7	Group Accounts and Notes Complete	03/06/2015	Corporate - Moira Miller
11. Corporate Governance Statement	1	Completion of Corporate Governance Statement	By 03/06/2015	Kevin Anderson
12. Management Commentary	1	Completion of Management Commentary	01/06/15 to 03/06/15	Corporate - Peter Cupples
	1	2015 ANNUAL ACCOUNTS COMPLETE	03/06/2015	Corporate - Moira Miller
13. Summary Accounts and Financial Snapshot	1	Complete Summary Accounts and Financial Snapshot	18/05/15 to 03/06/15	Corporate - Elizabeth Moller
14. Treasury Management Annual Report	1	Complete Treasury Management Annual Report	18/05/15 to 03/06/15	Corporate - Sandra Coles
15. Year-end Capital Plan Monitoring Report	1	Complete Year-end Capital Plan Monitoring Report and covering Committee Report	18/05/15 to 03/06/15	Corporate - Anne Macdougall
16. S106 Charity Accounts Prepared	1	Prepare S106 Charity Accounts	18/05/15 to 03/06/15	Corporate - Sandra Coles
17. Annual Efficiency Statement	1	Confirm End of Year Efficiency Savings	30/04/2015	Departmental Principal Accountants
	2	Update Efficiency Savings within Pyramid	01/05/15 to 15/05/15	Consolidated Team - Ailsa Laing
	3	Annual Efficiency Statement prepared	18/05/15 to 29/05/15	Departmental Strategic Finance Teams
	4	Annual Efficiency Statement Complete	29/05/2015	Departmental - Kirsty Flanagan
18. Final Procedures	1	Section 95 Financial Officer final review of Annual Accounts, and accompanying year end reports (See above 13-17)	04/06/15 to 05/06/15	Section 95 Financial Officer

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	2	SMT/Full Council/ Audit Committee Papers ready (complete year end pack) to be sent Governance and Law	05/06/2015	Corporate - Peter Cupples
	3	Strategic Management Team Meeting (SMT)	08/06/2015	Section 95 Financial Officer
	4	Brief Council Leader/senior politicians on Annual Accounts and accompanying reports pack.	w/c - 08/06/2015	Section 95 Financial Officer
	5	Audit Committee	19/06/2015	Section 95 Financial Officer
	6	Full Council Meeting (Special)	25/06/2015	Section 95 Financial Officer
	7	Signature by Section 95 Financial Officer	25/06/2015	Section 95 Financial Officer
	8	Unaudited Accounts produced and submitted to appointed auditor	26/06/2015	Corporate - Moira Miller
	9	Unaudited Accounts published on Local Authority website.	26/06/2015	Consolidated Team - Astrid Ronald
19. Notice of Public Right to Inspect and Object to Accounts	1	Preparation of Public Notice for placing in local papers	04/06/2015	Consolidated Team - Linda Williamson
	2	Public Notice placed in local papers (Section 195 of the 1973 Act)	11/06/15 to 12/06/15	Consolidated Team - Linda Williamson
	3	Public Notice placed on Local Authority website	11/06/15 to 17/07/15	Consolidated Team - Astrid Ronald
	4	Public Notice placed in offices of the Local Authority	11/06/15 to 17/07/15	Consolidated Team - Linda Williamson
	5	Distribution of Unaudited Annual Accounts to Area Offices	26/06/2015	Consolidated Team - Linda Williamson
	6	Period of Inspection of Unaudited Annual Accounts	29/06/15 to 17/07/15	General Public
	7	Period for registering an objection	29/06/15 to 20/07/15	General Public
	1	Net Cost of Service Analysis	13/07/15 to 15/07/15	Corporate - Moira Miller
20. Whole of Government Accounts Return	2	Net Operating Expenditure (Group Accounts)	16/07/2015	Corporate - Moira Miller
	3	Counter Party Data	17/07/2015	Corporate - Moira Miller
	4	Additional Disclosures	20/07/15 to 21/07/15	Corporate - Moira Miller
	5	Unaudited WGA Return complete and returned to Scottish Government	21/07/2015	Corporate - Moira Miller
	6	Submission of Unaudited WGA Return to External Audit	28/08/2015	Corporate - Moira Miller
	7	Sign off of WGA Return and electronic submission to Scottish Government	02/10/2015	External Audit / Corporate - Moira Miller
21. Final Accounts Audit	1	Final Accounts Audit Field Work	01/07/15 to 28/08/15	External Audit

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	2	Final Clearance Meeting with Section 95 Financial Officer (latest date 11/09/2015)	w/c - 07/09/2015	Fiona Mitchell Knight (Audit Scotland) and S95 Financial Officer
	3	Amendments processed and Production of Final Accounts complete with Audit Certificate for signing (latest date 18/09/2015)	w/c - 14/09/2015	Corporate - Moira Miller
	4	Production and agreement of ISA 260 report from External Audit (latest date 18/09/2015)	w/c - 14/09/2015	External Audit
	5	Audit Committee - Consideration of ISA 260 report and Final Audited Accounts	25/09/2015	Audit Committee
	6	Signing of Final Audited Accounts - Leader, Chief Executive, S95 Financial Officer	25/09/2015	Leader, Chief Executive, S95 Financial Officer
	7	Signing of Final Audited Accounts - Audit Certificate	30/09/2015	Fiona Mitchell Knight - Audit Scotland
	8	Signed Audited Annual Accounts published on Website and distributed to local area offices and libraries,	by 31/10/15	Consolidated Team - Linda Williamson