

## Appendix A Summarised Timetable 2014-15

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Date	Area
Fri 06 Feb 15	Proformas
Fri 27 Feb 15	Proformas
Mon 09 Mar 15	Proformas
Fri 20 Mar 15	Recharges
Tue 24 Mar 15	Accruals - systems
Wed 25 Mar 15	Administration
Thu 26 Mar 15	Fixed Assets - Revaluation
Thu 26 Mar 15	Accruals - systems
Fri 27 Mar 15	Accruals - systems
Fri 27 Mar 15	Accruals
Fri 27 Mar 15	Accruals
Fri 27 Mar 15	Accruals
Fri 27 Mar 15	Accruals
Mon 30 Mar 15	Accruals - systems
Tue 31 Mar 15	Accruals - systems
Tue 31 Mar 15	Accruals - systems
Tue 31 Mar 15	Cash
Tue 31 Mar 15	Accruals - systems
Wed 01 Apr 15	Accruals
Wed 01 Apr 15	Accruals - systems
Thu 02 Apr 15	Statement
Thu 02 Apr 15	Accruals
Thu 02 Apr 15	Accruals
Thu 02 Apr 15	Accruals
Fri 10 Apr 15	Fixed Assets - Leases
Fri 10 Apr 15	Outturn
Fri 10 Apr 15	IAS 19 Leave Accrual
Fri 10 Apr 15	Fixed Assets - Impairment
Fri 10 Apr 15	Related Parties - Member's interests
Fri 10 Apr 15	Control
Fri 10 Apr 15	Fixed Assets - Disposals
Fri 10 Apr 15	Control
Fri 10 Apr 15	Recharges
Mon 13 Apr 15	Audit

Fri 17 Apr 15	Fixed Assets - Assets held for sale
Fri 24 Apr 15	Capital
Fri 17 Apr 15	IAS 19 Leave Accrual
Fri 24 Apr 15	Audit
Fri 24 Apr 15	Statement
Wed 29 Apr 15	IAS 19 Pensions
Fri 15 May 15	Capital
Fri 08 May 15	Recharges
Fri 08 May 15	Proformas
Fri 15 May 15	Control
Fri 22 May 15	Collection Fund
Fri 29 May 15	Statement
Fri 29 May 15	HRA
Wed 24 Jun 15	Pension Fund Accounts
Wed 24 Jun 15	Statement
Tue 30 Jun 15	WGA
Wed 08 Jul 15	Reports
Mon 20 Jul 15	Audit
Mon 27 Jul 15	Audit
Fri 04 Sep 15	Statement
Fri 11 Sep 15	Audit
Fri 11 Sep 15	Administration
Wed 16 Sep 15	Administration
Fri 18 Sep 15	Administration
Mon 21 Sep 15	Reports
Wed 23 Sep 15	Pension Fund Accounts
Fri 25 Sep 15	Audit
Mon 28 Sep 15	Statement

## West

Date	Area
Fri 30 Jan 15	Pension Fund
Fri 13 Feb 15	Pension Fund
Fri 20 Feb 15	Pension Fund
Fri 20 Feb 15	Pension Fund
Fri 27 Feb 15	Pension Fund
Fri 27 Feb 15	Pension Fund
Mon 02 Mar 15	Pension Fund
Fri 06 Mar 15	Pension Fund
Fri 06 Mar 15	Pension Fund
Fri 13 Mar 15	Pension Fund
Tue 31 Mar 15	Pension Fund
Fri 03 Apr 15	Pension Fund
Tue 07 Apr 15	Pension Fund
Fri 10 Apr 15	Pension Fund

Fri 10 Apr 15	Pension Fund
Fri 10 Apr 15	Pension Fund
Fri 10 Apr 15	Pension Fund
Fri 10 Apr 15	Pension Fund
Fri 10 Apr 15	Pension Fund
Fri 17 Apr 15	Pension Fund
Fri 24 Apr 15	Pension Fund
Fri 24 Apr 15	Pension Fund
Fri 24 Apr 15	Pension Fund
Fri 24 Apr 15	Pension Fund
Wed 29 Apr 15	Pension Fund
Fri 01 May 15	Pension Fund
Fri 01 May 15	Pension Fund
Fri 01 May 15	Pension Fund
Fri 01 May 15	Pension Fund
Fri 08 May 15	Pension Fund
Fri 15 May 15	Pension Fund
Fri 29 May 15	Pension Fund
Fri 12 Jun 15	Pension Fund
Wed 24 Jun 15	Pension Fund
July 2015	Pension Fund
Mon 31 Aug 15	Pension Fund
Wed 23 Sep 15	Pension Fund
Wed 30 Sep 15	Pension Fund

<b>Task</b>
Circulate green proformas to SFS teams
Green Proformas to be completed.
Circulate purple proformas to SFS teams
Details of all SLA bases to be provided to Strategic Finance
Final date for invoices/uploads to have been submitted/uploaded/receipted to be paid in old year
Last 2014/15 payment run
Calculate and input entries for revaluations/impairments based on cyclical review
Last date for requests from service groups for old year payment of CHAPs
Last date for raising debtors invoices on-line
Last date for service groups to raise old year credit notes (debtors)
Manual school creditors and Debt1 accrual forms to received by accountancy
March payroll run and posted into Agresso
Schools Manual Capital Accruals sent to Corporate Asset Mgmt
Banking uploads up to 31.03.15 to be sent to Banking Services.
Authorising goods received online and matching or unblocking invoices in Agresso for invoices to be auto-accrued to the old financial year
Banking e-returns up to 31.03.15 to be sent to Banking Services
Bankings cleared and on the bank statement as at this date will automatically go into old year
Last date for reviewing/coding purchases in Dcal to ensure purchases go into the old financial year
Agresso automatic accruals procedure run
Import feeders/interfaces to Agresso
Certified Stocks and Work in Progress List to be returned to SF
Check automatic accruals posted
Circulate list of contract retentions for property and landscaping to SF teams for manual accrual
PCB (Technical Salaries) - time sheets to be input + approved
Calculate and input entries for new leases
Calculate bad debt provision
Complete leaver review Schools HR
Conclude a review of general market conditions in context of potential general revaluation/impairment
Consolidate information on member's interests for the related parties
All holding accounts reallocated.
Identify all disposals and action journals to charge NBV to CIES & Statutory reversal through the MIRS (see also capital receipts entries)
Reconciliation of control accounts - WCC
Support services' recharges actioned
Interim Audit (4 days) with 1 day next week- 20th

Contact Strategic Asset Management to Identify Assets Held For Sale and update Asset Register.
Final entries for capital expenditure & income
Process IAS19 Transactions for Employee Leave Accrual
Circulate Final Audit draft deliverables (from PwC) around appropriate people
Produce final aged debtors report
IAS19 pensions calculation expected from Mercer
Capital Expenditure Settlement Procedure Run
Final internal recharges
Purple proformas due to Corporate Accountancy
Last revenue entries by teams.
Prepare Collection Fund financial statements
Prepare Cash Flow Statement
Prepare HRA Financial Statements
Pension Fund Accounts draft accounts approved for inclusion in Council draft accounts
Accounts approved by S151 Officer
Whole of Government Accounts completed (Submitted to CLG & PwC)
Reserves, Provisions and Balances & Outturn Report
Pass Audit Working Papers to PwC for audit
Final Audit (4 weeks)
Final Statement of Accounts & WGA to PwC
Clearance meeting with PwC.
Draft ISA 260, opinion and management letter to Council
Comments on draft ISA 260 etc. to be returned to PwC.
Manager's Representation letter signed by Section 151 Officer
ISA 260 /Audited Accounts Approved by Audit Cttee
Audited pension fund accounts approved for inclusion in Council final accounts
Audited accounts available to the public (Internet site)
Audited WGA to DCLG

## **Midlands Pension Fund**

<b>Task</b>
Review CIPFA example accounts and disclosure checklist
Prepare skeleton accounts
Incorporate addendum information into main annual report
Contact Hymans Robertson to arrange provision of information for note
Identify any significant issues re employers e.g. terminations
Review related parties list
Contact Prudential and Equitable Life for information required for AVC
Ensure balances brought forward are correct
Co-ordinate receipt and submission of information required for IAS 19
Agree charges for SLAs, democratic core and statutory officer
Identify any debtors not reflected in ledger e.g. UPM processes
Ensure suspense account clear
Have data prepared for submission to Hymans Robertson
Accrue for investment management fees

Ensure that all reconciling items in bank reconciliation have been
Check cash flows for any outstanding settlements required to/from the
LAPFF: calculate interest due on LAPFF balances and ensure that LAPFF
Identify creditors/payments in advance as at 31 March and accrue
Identify retirements occurring on 31 March and accrue accordingly.
Check that Additional Voluntary Contributions are correctly analysed
LAPFF: analytical review of income and expenditure.
Final Reconciliation of Control Accounts
Lump Sum Payments: check whether any payments or receipts in
Accrue for contributions receivable for March
Adjust for discount on early payment of contributions as required
Deadline for information re: Capital Returns.
Deadline for information re: accrued interest on fixed interest
Deadline for information regarding UK Tax reconciliation
Deadline for information regarding Overseas Tax reconciliation
Gross up Investment & Administration Expenses in Pension Fund/ General Fund
Analytical review of primary statements
Fund accounts to be certified by S151 Officer
Working papers compiled for external audit
Pensions Committee to approve draft accounts and annual report
PwC on site to perform audit
Final draft of annual report completed
Pensions Committee to approve final draft of accounts and annual report
Final accounts and annual report to be published on internet (statutory deadline)