


OCC IFRS Timetable,












OCC IFRS Timetable,

OCC IFRS Timetable,

OCC IFRS Timetable,

OCC IFRS Timetable

				
1 = On Target	2 = Target missed action underway to resolve	3 = Unable to meet Target, no current resolution	4 = Completed / closed	5 = Follow up new action

ID	Element	Item / Description	Status (1-4)	RAG	Follow up ID ref	Owner	Due By	Comments / Update
1	Asset Valuation	Engage Asset Management team for leases.	4			KD	01/11/09	
2	Guidance	Attend IFRS working groups and set up for Oxford	4			KD	01/12/09	Ongoing
3	Guidance	IFRS Code ordered	4			KD	24/12/09	
4	Restated Balance Sheet	Collect Employee benefits information for 2008/09 and 2009/10	4			P&E	11/04/10	Need to document approach for missing Lesiure figures for 2008/09 - immaterial
5	Guidance	Audit Commission deliver Members training on IFRS	5		6	AC	23/06/10	Follow up as not many OCC members were able to attend.
6	Restated Balance Sheet	Restate all figures for 2008/09 opening balance sheet	5		8	KD	29/10/10	Just awaiting figures for financial leases where we are the lessee. Expected end of November
7	Guidance	Audit Commission deliver Members training on IFRS	4			AC	01/11/10	
8	Audit	Share approach for leases and valuations with Audit Commission	4			KD/AW /NK/RH	19/11/10	
9	Restated Balance Sheet	Restate all figures for 2008/09 opening balance sheet - once lessee figures agreed	4			RH/KD	30/11/10	Differing opinions on treatment of leases between PriceWaterhouseCoopers, Public Sector Consultancy and Drivers Jonas Deloitte. Currently using the approach that Audit Commission agree with (Drivers Jonas Deloitte).
10	Guidance	Practitioners Guidance for the IFRS code available for ordering	4			KD	16/12/10	Details disclosure requirements for the Annual Statement of Accounts. Delivered 23/12/10
11	Restated Balance Sheet	Complete restated balance sheet for 2008/09	4			KD	24/12/10	Includes adjustments posted through Agresso and Logotech, and systems reconciled.


OCC IFRS Timetable,













OCC IFRS Timetable,

OCC IFRS Timetable,

OCC IFRS Timetable,

OCC IFRS Timetable

				
1 = On Target	2 = Target missed action underway to resolve	3 = Unable to meet Target, no current resolution	4 = Completed / closed	5 = Follow up new action

ID	Element	Item / Description	Status (1-4)	RAG	Follow up ID ref	Owner	Due By	Comments / Update
12	Restated Statements	Review all contracts for embedded leases	4			KD	24/12/10	
13	Restated Statements	Review all assets held for sale	4			KD	24/12/10	
14	Audit	Audit of Restated Balance Sheet (opening 0809)	1			AC	17/01/11	
15	Members update	Update A&GC on IFRS position	1			KD/AW/ NK	31/01/11	
16	Restated Statements	Review of conditions for grants received to ensure that these are accounted for correctly	1			KD/AW	31/01/11	
17	Restated Statements	Restated Balance Sheet for 2009/10 complete and passed to the Audit Commission	1			KD	21/02/11	
18	Restated Statements	Audit of Restated Balance Sheet 2009/10 starts	1			AW	21/02/11	Audit Commission on site to carry out interim audit work and restatement audit work
19	Segmental Reporting	Segmental report for 2009/10 completed	1			MW/KD	11/03/11	
20	Restated Statements	Cash Flow statement for 2009/10	1			KD	19/03/11	
21	Policies	Approval for IFRS compliant Accounting Policies	1			KD/A&GC	28/03/11	
22	Restated Statements	Restated Comprehensive Income and Expenditure Account for 2009/10 (the old STRGL now forms part of this statement)	1			KD/AW	31/03/11	
23	Restated Statements	Movement in Reserves Statement for 2009/10	1			KD/AW	31/03/11	

OCC IFRS

Timetable,

OCC IFRS

Timetable,

OCC IFRS

Timetable,












OCC IFRS

Timetable,

OCC IFRS

Timetable

				
1 = On Target	2 = Target missed action underway to resolve	3 = Unable to meet Target, no current resolution	4 = Completed / closed	5 = Follow up new action

ID	Element	Item / Description	Status (1-4)	RAG	Follow up ID ref	Owner	Due By	Comments / Update
24	Restated Statements	Complete Skeleton Accounts for 2009/10	1			KD	31/03/11	
25	2010/11 Closedown	Year End	1			NK	31/03/11	
26	Reconciliation Statements	Reconciliation Statements completed (Balance Sheet and Consolidated Income and Expenditure Account)	1			KD/AW	15/04/11	Features as a note in the Statement of Accounts (at back?)
27	2010/11 Closedown	Complete all entries to Revenue and Capital and report outturn	1			AW	13/05/11	
28	2010/11 Closedown	Complete Statements for 2011/12	1			AW	27/05/11	
29	Disclosures	Disclosure notes completed with 2009/10 data	1			Accy	03/06/11	
30	2010/11 Closedown	Complete disclosures for 2011/12	1			AW	03/06/11	
31	2010/11 Closedown	Pre-Audit check by PWC and 'hot review' with PWC technical to ensure all disclosures evident	1			PWC	10/06/11	Kat Bennet to review our statements and working papers for accuracy. Steven Sheen to 'hot review' for disclosures, ensuring they are all present and displayed sensibly
32	2010/11 Closedown	Working papers completed	1			AW	10/06/11	
33	2010/11 Closedown	Statements submitted to A&GC	1			AW	15/06/11	
34	2010/11 Closedown	Audit commission receive 2010/11 Statement of accounts	1			AW	30/06/11	