





APPENDIX A

		Target Date	Actual Date	Milestone	Resources	Key Contact
1	Carry out high level impact assessment on the following: PFI  Leases (Lessee and Lessor) Plant, Property and Equipment Employee Benefits Format of Accounts Segmental Reporting	May 2009	May 2009		N/A  Officer Time Officer Time Officer Time Officer Time	N/A Paula Jeffery/Catherine Hood/Amanda Card Nicola Brine/Richard Holwill Amanda Card Amanda Card Jayne Beavor
2	Identify Changes to Accounting Policies	January 2010			Officer Time	Amanda Card
3	Identify Key Staff HR Asset Management District Valuer	May 2009	May 2009		Officer Time Officer Time Officer Time	Mike Holliday/Heads of Services Diane Layzell Charles Cox
4	Key staff trained on IFRS transition	Ongoing	Ongoing		Officer Time Provision of training material, training facilities	Amanda Card
5	Identify systems and procedural changes (including Chart of Accounts changes) required Format of Accounts New Reserves Needed	January 2010			Officer Time	Financial Systems, Finance
6	Identify Information Required  Leases (Lessee and Lessor) Employment Benefits Valuations	October 2009 October 2009 October 2009	October 2009 October 2009 October 2009		Officer Time Officer Time Officer Time	Paula Jeffery/Catherine Hood/Amanda Card Amanda Card Nicola Brine
7	Develop Skeleton Statement of Accounts under IFRS	January 2010			Officer Time	Amanda Card
8	Obtain Information required to restate 1 April 2009 Balance Sheet  Leases (Lessee and Lessor) Employee Benefits	January 2010  January 2010 November 2009	  November 2009		Officer Time  Officer Time Officer Time	Richard Holwill Paula Jeffery/Catherine Hood/Amanda Card Amanda Card
9	Identify likely Impact on Budgets (if any)	November 2009	November 2009		Officer Time	Donna Parham/Amanda Card
10	Implement Systems and Procedural Changes	February 2010			Officer Time Officer Time Officer Time	Financial Systems, Finance Richard Holwill HR
11	Communication Audit Committee Senior Officers - Management Board Senior Officers - Corporate Performance Team Finance  Non-Finance	January 2010 Dec/Jan 2010 January 2010 Ongoing Feb 2010 and then ongoing			Officer Time Officer Time Officer Time Officer Time  Officer Time	Amanda Card
12	Training for all relevant staff and members Audit Committee  Non-Finance Staff	Feb/March 2010  February 2010			Officer Time  Provision of training material, training facilities	Amanda Card
13	Restate 1 April 2009 balance sheet (including reconciliations between UK GAAP and IFRS)	February 2010 LAAP 81 suggests 31/03/09			Officer Time	Amanda Card / Accountancy
14	Compile 2010/11 and later budgets on IFRS basis, building on restatement of balance sheet, taking into account changes to the final version of the Code and any regulations proposed by government to mitigate the impact on General Fund / HRA	February 2010			Officer Time	Donna Parham/Jayne Beavor/Amanda Card
15	Testing of systems and procedural changes	February 2010			Officer Time	Financial Systems/Accountancy
16	Restate 2009/10 accounts in parallel with main 2009/10 accounts process (including reconciliations between UK GAAP and IFRS)	June 2010			Officer Time	Amanda Card / Accountancy
17	Produce 2010/11 accounts on IFRS basis	April - June 2011			Officer Time	Amanda Card / Accountancy