

APPENDIX A

		Target Date	Actual Date	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 Officer Time	N/A Paula Jeffery/Catherine Hood/Amanda Card Nicola Brine/Richard Holwill Amanda Card Amanda Card Jayne Beevor
2	Identify Changes to Accounting Policies (See item 14)	Jan 2010	Jan 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	Jan 2010	Jan 2010	Officer Time	Financial Systems, Finance
6	Identify Information Required Leases (Lessee and Lessor) Employment Benefits Valuations	Oct 2009 Oct 2009 Oct 2009	Oct 2009 Oct 2009 Oct 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 (Principal Statements)	Nov 2010	Nov 2010	Officer Time	Amanda Card
8	Obtain Information required to restate 1 April 2009 Balance Sheet Leases (Lessee and Lessor) Employee Benefits	Jan 2010 Jan 2010 Nov 2009	July 2010 Nov 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)	Nov 2009	Nov 2009	Officer Time	Donna Parham/Amanda Card
10	Implement Systems and Procedural Changes	Feb 2010	Feb 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	Jan 2010 Dec/Jan 2010 Jan 2010 Ongoing Ongoing	Jan 2010 Dec/Jan 2010 Jan 2010 Ongoing Ongoing	Officer Time Officer Time Officer Time Officer Time Officer Time	Amanda Card
12	Training for all relevant staff and members Audit Committee Finance Non-Finance Staff	Feb/March 2010 Ongoing Feb 2010	Ongoing	Officer Time Training materials, training facilities	Amanda Card

APPENDIX A

		Target Date	Actual Date	Resources	Key Contact
13	Update Report to Audit Committee	Sept 2010		Officer Time	Amanda Card
14	Establish Accounting Policies alongside Key Judgements Cash Equivalents Leases - SSDC Lessor (Property)/SSDC Tenant (Property)/ Vehicles/MFDs/Printroom/Car Leases/IFRIC 12 Categorisation of non-current assets - Plant, Property and Equipment/Investment Properties/Non-current assets held for sale/Intangible Assets Componentisation - PPE Employees Benefits Govt and Non-Govt Capital Grants Group Accounts	Sept 2010 Sept 2010 Sept 2010 Sept 2010 Sept 2010	Aug 2010 Aug 2010 Aug 2010 Aug 2010	Officer Time Officer Time Officer Time Officer Time Officer Time	Amanda Card Amanda Card/Catherine Hood Amanda Card/Catherine Hood Amanda Card Amanda Card/Catherine Hood Amanda Card
15	Request Valuations (to come in after September 2010) Recategoratised Assets Enhanced Assets 5-year rolling plan assets	Oct 2010	Oct 2010	Officer Time	Catherine Hood
16	Take Accounting Policies to Audit Committee	Oct 2010		Officer Time	Amanda Card
17	Perform Calculations for entry in Statements Componentisation - PPE Investment Properties Non-current assets held for sale Intangible Assets Employees Benefits Govt and Non-Govt Grants	Oct 2010 Oct 2010 Oct 2010 Oct 2010 Oct 2010 Oct 2010	Nov 2010 Nov 2010 Nov 2010 Nov 2010 Sept 2010 Nov 2010	Officer Time Officer Time Officer Time Officer Time Officer Time Officer Time	Amanda Card/Catherine Hood Amanda Card Amanda Card Amanda Card Karen Gubbins Amanda Card
18	Restate 1 April 2009 balance sheet (including reconciliations between UK GAAP and IFRS)	Dec 2010	Dec 2010	Officer Time	Amanda Card / Accountancy
19	Restate 2009/10 accounts process (including reconciliations between UK GAAP and IFRS) Balance Sheet Comprehensive Income and Expenditure Account Movement in Reserves Cashflow	Dec 2010 Jan 2011 Jan 2011 Jan 2011	Dec 2010	Officer Time Officer Time Officer Time Officer Time	Amanda Card / Accountancy Amanda Card / Accountancy Amanda Card / Accountancy Amanda Card / Accountancy
20	Prepare Template for Publication of Statement of Accounts	Jan 2011		Officer Time	Amanda Card / Accountancy
21	Produce 2010/11 accounts on IFRS basis	April - June 2011		Officer Time	Amanda Card / Accountancy