Appendix B - Improvement Schedule

Ref	Category	Lead	Issue	In Progress?	Complete?
ACC1	Accounts	MP	Detailed and summary timetables, properly communicated to all stakeholders, along with appropriate guidance		YES
ACC2	Accounts	MP	Schedule of all required working papers/notes, with responsibility distributed across team	YES	
ACC3	Accounts	MP	Further development of the 'Picasso' (press of a button) system for producing the accounts	YES	
COD1	Coding	MP	Update fixed asset system parameters to correct current transaction miscodings	NO	
COD2	Coding	RB	Clear revenue balances from unmapped/ control account codes, Tier3 30T3990. Must be zero at year-end	YES	
COD3	Coding	MP	Increased visibility of 'adjustments between accounting basis and funding basis' (MiRS) transactions	NO	
COD4	Coding	MP	Review current use of cost centres for balance sheet items and agree revised, consistent approach	YES	
COD5	Coding	RB	Review and correct coding of Earmarked Reserve debit balances	YES	
COD6	Coding	RK	Review, reconciliation and correct coding of Y personal accounts and Z codes	YES	
COD7	Coding	ET	Consider the need for additional account codes for capital expenditure and financing	YES	
COD8	Coding	MP	Agree the use of 'T' account codes (budget/actuals, CIES/MiRS), issue guidance on this and ensure consistent application	NO	
COD9	Coding	RB	Account code 9999 Agresso suspense balances - arrange for Business Systems to clear	YES	
OTH1	Other	CM	Valuation of heritage assets	YES	
OTH2	Other	MP	Review and correction of all (three) PFI accounting models	NO	
OTH3	Other	MP	MRP reconciliation	YES	
OTH5	Other	MP	Preparation for IFRS16 Leases	YES	
OTH6	Other	RB	Review S106 recognition	YES	
OTH7	Other	MP	Review IFRS9 note	YES	
PRO1	Process	ET	Annual desktop valuations carried out by external valuers for all DRC properties (aims to remove need for year-end indexation exercise)		YES
PRO10	Process	MP	Review the process for transferring control accounts to the balance sheet	YES	
PRO11	Process	RB	Agree the process for transferring year-end directorate final outturns to the General Fund	YES	
PRO12	Process	RK	Improved GRNI accruals process	YES	
PRO13	Process	ET	Additional checks with schools property teams to identify all March additions and disposals	YES	
PRO15	Process	RB	Review Bad Debt Provision calculation for 2019-20	YES	
PRO2	Process	ET/MP	Clarification of instructions for in-year recognition/non-recognition of grants (capital and revenue)	NO	
PRO3	Process	RB	Agree the use of 'G' (internal recharges) and 'K' (internal income) account codes, issue guidance on this and ensure consistent application	YES	
PRO4	Process	RB	Issue guidance on capital recharging and ensure consistent application	YES	
PRO5	Process	RK	In-year review and regular housekeeping of open purchase orders		YES
PRO6	Process	RK	Review of use of imprest accounts (what accounts we have, accounting for closed accounts, petty cash, accounting)	YES	
PRO7	Process	KN	Review of schools accounting processes	YES	
PRO8	Process	RK	Review of accruals process and timescales (both revenue and capital)		YES

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PRO9	Process	MP	Review consolidation of This Land accounts into CCC's group accounts	YES	
REC4	Reconciliat	MP	Review and match off remaining data migration balances	YES	
REC5	Reconciliat	MP	AP and AR migration balance issues	YES	
REC6	Reconciliat	RK	Reconciliation of grant register for capital and revenue to system	YES	
SYS1	System	ET	Development of business as usual system admin processes, including closing old cost centres		YES
SYS2	System	ET	Add capital project attributes to the system	YES	
SYS3	System	RK	Improvement of transaction descriptions	YES	
SYS4	System	MP	Handover of how FA system works	YES	
SYS5	System	ET	Add capital budgets and PY actuals to system	YES	

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