

STEP	TIMING	STATUS	EVIDENCE
1 Carry out impact assessment	As soon as possible	Complete	Informal assessment completed previously, prior to release of LAAP 100. Gaps identified have now been completed and CCC Highway Infrastructure Asset Data/Information Strategy (approved Feb 16) is latest document that considers data requirements (see strategy).
2 Identify key staff (finance & highways)	Summer 2013	Complete	Finance - Ellie Tod
Assess adequacy of resources			Highways Lead - Barry Wylie, with additional support from individual asset owners where specialist support required, i.e. Structures, Signals, Street lighting
Allocate responsibilities			
3 Initial briefing and training of key stakeholders & staff	At an early opportunity then ongoing throughout the project	Ongoing - further update being sent to A&AC in Jan 17 (and verbal update to chairman's briefing in Sep 16)	<p>Key stakeholders: A&AC S151 Officer Capital Accountant and Closedown Accountant Highways Asset Planning Manager External Audit</p> <p>Capital Accountant, Closedown Accountant and Highways Asset Planning Manager liaise regularly. External Audit have been provided with the WGA every year.</p> <p>Capital Accountant attended various CIPFA courses (and attending further course in Oct 16) and read technical guidance (Code, LAAP 100 etc).</p>
4 Identify asset data requirements for SoA in accordance with the Accounting and Transport Codes	Summer 13	Complete	<p>Asset Planning Manager regularly attends CIPFA briefings with HAMFIG input. Accounts (UPDATED) - additions info required, split into new and enhancing</p> <p>CCC's draft Highway Infrastructure Asset Data/Information Strategy identifies all data requirements including those for valuation purposes.</p>
5 Identify systems changes (both finance & highways)	Summer 13	Complete	<p>Accounts - change to working papers but not systems</p> <p>Highways - updated supporting information supplied by CIPFA. No change to internal systems required</p>

10	6 Implement required changes to asset data and systems	September 14 to June 15	Complete	Any required changes are incorporated in supporting documentation developed by HAMFIG and available through CIPFA. If authority data requirements change, these will be developed and incorporated into internal systems as required/when notified.
	7 Identify changes required to accounting policies and notes to the accounts	August 15	Complete	No changes have been required so far. PPE policy - infrastructure section MIRS BS PPE Note New HNA Note
	8 2014/15 WGA submission	July - September 15	Complete	Submitted with draft WGA in Jul 15 and final WGA in Dec 15 (only late because accounts were late)
	9 Internal Audit review of 2014/15 submission	August 15	Complete	See IA Report
	Review and implement any changes identified in the 2014/15 Dry Run and by Internal Audit	October 15 - June 16	<p>14-15 WGA Submission: Footways at 97%</p> <p>Land at 95% - complete</p> <p>IA Report: Typo error - complete</p> <p>UKPMS v. Insight - complete</p> <p>Urban/rural split of footways - complete</p> <p>Footway length supporting data - complete</p>	<p>14-15 WGA Submission: Footways at 97% (increased from 95%) - A significant number of missing footways have been identified, however we are aware of gaps that still exist in the network, and that there are some un-associated footways that are currently not recorded. A project will be undertaken shortly to identify the location of these footways/paths and include them on the asset register.</p> <p>Land at 95% (increased from 85%) - Land extent is dependent upon defining the exact highway boundary on all of our roads. Unfortunately the precise width of all of our highway verges is not known, particularly in the more rural areas, and it is unlikely that we will ever have investigated every section of highway fully. Therefore it is accepted that the accuracy of our overall land area may fluctuate annually and we will report it as 95% accuracy. Any annual fluctuation should not be material.</p> <p>Typo error - corrected</p> <p>Reconciliation of missing sections of road has been completed. However the road length recorded in each system will always be different due to the differing rule sets applied to each system. For instance, the LSG within Insight will measure a dual carriageway 100m long as two lane lengths, 100m x 2 = 200m, whereas the UKPMS would measure a single line of 100m, and stipulate it is a dual carriageway.</p> <p>Urban/rural split of footways now sorted</p> <p>Footway length supporting data now uploaded to UKPMS</p>

		Other: WGA rec to accounts - complete N/A	Identified that PFI additions and disposals were not included in the return so the split between additions/disposals/revaluations was not accurate. Therefore in 2016-17 reconciled to accounts figures, not ETE additions No longer required for accounts since the 2015-16 figures are not being restated
11	Include commentary in Narrative Report for 2015/16 Statement of Accounts that there will be a change in accounting policy for 2016/17 and describe nature of the changes	July 16	
12	2015/16 WGA submission	July 16	Complete
13	Split current infrastructure balance between HNA and non-HNA	December 16	In progress
14	Prepare draft amendments for 2016/17 Statement of Accounts (draft accounting policies, draft disclosure for HNA)	December 16	The Guided Bus cost figure (as the most material non-HNA) has been split out; however the depreciation calculations still need to be split. Final step will be to analysis the Infrastructure additions for the last 5 years to see whether there have been any material non-HNA assets being added to the Infrastrucutre balance. If there have, then we will potentially need to look further back into the additions. This work will start once the Group Accountant (capital) has attended the CIPFA course in Oct 16.
15	Identify and implement any procedure or data omissions following review of draft amendments	December 16 – February 17	
16	Produce 2016/17 Statement of Accounts	March - June 2017	
17	Submit 2016/17 WGA information	June 17	
18	Audit of 2016/17 Statement of Accounts	July – September 17	