

SCOTTISH POLICE  
AUTHORITY

Meeting	SPA Audit Committee Public Session
Date	18 April 2018
Location	Scottish Police Authority Headquarters, Pacific Quay, Glasgow
Title of Paper	Annual Reports and Accounts Lessons Learned and Project Plan
Item Number	7
Presented By	Sarah Jane Hannah
<b>Recommendation to Members</b>	<b>For Consultation</b>
Appendix Attached	Yes Appendix A – Annual Accounts Year-end Project Initiation Document Appendix B – Annual Accounts Lessons Learned Log

**PURPOSE**

The purpose of this report is to update the Audit Committee on the current progress and preparation for the Annual Report & Accounts 2017/18.

## 1. BACKGROUND

- 1.1 The SPA Annual Report & Accounts comes under a great deal of public scrutiny.
- 1.2 Prior to the preparations of the 2016/17 Annual Report & Accounts, it was recommended that a project approach be developed, ensuring more visibility and governance across PSOS and SPA than ever before.
- 1.3 This provided the project with adequate oversight to ensure there was a focus on deadlines across the entire organisation, and not solely within the finance team. It also provided reassurance to the PSOS Executive Team and SPA Audit Committee and Accountable Officer that there were adequate resources applied.
- 1.4 The same approach has been taken for the 2017/18 Annual Report & Accounts.
- 1.5 Due to the finance department currently being restructured, the risk associated with the project this year is slightly higher. As a result, Deloitte have also provided additional support and scrutiny to ensure the planning for the preparation of the Annual Report & Accounts is adequate.
- 1.6 Scott Moncrieff has also been asked by SPA Audit Committee to provide some reassurance to them around the planning in place at the April SPA Audit Committee.
- 1.7 A copy of the Project Initiation Document (PID) has been provided at Appendix 1.
- 1.8 Detailed timetables and planning documentation for the year-end, together with detailed planning for stock-counting have been forwarded to SPA Accountable Officer and PSOS CFO for comment, and have now been distributed to staff and communicated via email and on the intranet.

## 2. FURTHER DETAIL ON THE REPORT TOPIC

### 2.1 YEAR-END PROCEDURES – KEY RISKS

- 2.2 **Resourcing** – The Project Manager, Sarah Jane Hannah, will be leaving the organisation in June. Finance have recruited a new Statutory Reporting Lead who will take on the Project Manager role on 23 April 2018 to ensure there is an adequate handover period.
- 2.3 **Resourcing** – A number of the key members of the delivery teams for both Financial Accounting and Non-Current Assets are temporary resources and could leave without notice. Furthermore, all the Finance Principal Accountants are currently going through a consultation under the restructuring of finance, and so the risk associated with this cannot be overemphasised.
- 2.4 **Changes in VAT treatment of purchase invoices** – There has been a significant change to the treatment of input VAT since the Finance Act 2018 received Royal Assent on 15 March 2018. As a result, we have commissioned Deloitte to provide a full review of purchase invoices from March 2018 to May 2018 in order to achieve reassurance that the cut-off applied to the year-end is consistent.
- 2.5 **Remuneration Report Errors in 2016/17** – Payroll information has already been collated for the first 11 months of the year. Additional checks to the financial information have been introduced, and the deadline for completion has been brought forward in order to incorporate a period of review by the Project Team Leader, Project Manager and Police Scotland Executive Team by the end of May.
- 2.6 **Non-Current Assets – ICT** - There were major improvements in the recording of non-current assets during the 2016/17 financial year. There is an outstanding audit recommendation for a comprehensive ICT Asset Register to be compiled and reconciled to the financial asset records. This is outwith the scope of this project.
- 2.7 **Non-Current Assets – Impairment Review** – A thorough impairment review of all asset categories was conducted during the 2016/17 financial year by Senior Financial Management. In order to ensure stewardship of the organisation's assets, relevant budget-holders will be expected to complete a Certificate of Assurance around the assets for which they are responsible. This will be embedded going forward in 2018/19 as a quarterly procedure.

2.8 **FReM Compliance** – Audit Scotland presented a list of key FReM updates applicable on 7 March 2018. There are very few changes to required disclosure from 2016/17. There are fewer disclosures necessary for bodies operating within Scotland, however the Police Scotland finance department is proceeding with additional disclosures in line with the previous year. A draft template Annual Report & Accounts has been finalised in line with the detailed timetable. Scott-Moncrieff have been asked to conduct a review of the Accounts for FReM 2017/18 compliance, and will present SPA with recommendations, and a final template will be agreed on 17 April 2018 after consideration of those recommendations.

### **3. FINANCIAL IMPLICATIONS**

3.1 There are financial implications in this report as stated above.

### **4. PERSONNEL IMPLICATIONS**

4.1 There are no personnel implications associated with this paper.

### **5. LEGAL IMPLICATIONS**

5.1 There are further legal implications in this paper to those listed above.

5.2 The Board and Accountable Officer are responsible for preparing the Annual Report & Accounts in accordance with the Police and Fire Reform (Scotland) Act 2012.

### **6. REPUTATIONAL IMPLICATIONS**

6.1 There are reputational implications associated with this paper.

6.2 Due to the number of Section 22 reports which have been made to Scottish Parliament, and the political environment SPA and Police Scotland operate under, the scrutiny this set of accounts will come under will be considerable.

### **7. SOCIAL IMPLICATIONS**

7.1 There are no social implications associated with this paper.

**8. COMMUNITY IMPACT**

8.1 There are no community implications associated with this paper.

**9. EQUALITIES IMPLICATIONS**

9.1 There are no equality implications associated with this paper.

**10. ENVIRONMENT IMPLICATIONS**

10.1 There are no environmental implications associated with this paper.

**RECOMMENDATIONS**

Members are requested to note the content of this report.



## Project Initiation Document

**Project Name:** Annual Report & Accounts 2017/18

### Definition

#### *Objectives*

*The objective of this project is to deliver a true and fair set of Annual Report & Accounts 2017/18 which complies with International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2017/18 Government Financial Reporting Manual (the 2017/18 FReM). The draft accounts will be of high quality and delivered to Audit Scotland within the agreed timetable.*

#### *Anticipated Benefits*

- *Unqualified audit opinion without modification on the 2017/18 Annual Report and Accounts.*
- *Evidence that the annual accounts-related comments in the 2016/17 Section 22 report to Scottish Parliament have been addressed in 2017/18.*
- *Improvement of reputation of the finance team, and organisation as a whole.*
- *Improved governance over the financial results and annual analysis of performance of the organisation.*
- *Less pressure on the Financial Accounting Team.*

#### *Scope*

*The scope of this project is limited to:*

- *the production of an accurate first draft of the Annual Report & Accounts 2017/18 document*
- *the production of audit compliant working papers*
- *continued improvement in the recording/ valuation of Non-Current Assets*
- *the collation of an up to date Register of Interests for the Senior Management*

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### *Teams and Board*

- *supporting the Accountable Officer is collation of the Governance Statement, together with appropriate Certificates of Assurance from Senior Management in SPA and PSOS*

### *Additional scope added for 2017/18 after Lessons Learned Review:*

- *ongoing support to Audit Scotland during their August / September audit*
- *ongoing reporting to PSOS Audit & Risk Board and SPA Audit Committee during entire process & audit*

## ***Deliverables/ Outcomes***

*Declarations of Interest of PSOS Executive Team – 20 April 2018*

*Declarations of Interest of SPA Board and Senior Management Team – 28 April 2018*

*Draft Governance Statements – 5 May 2018*

*Draft Staff & Remuneration Report 2017/18 for Exec Review – 28 May 2018*

*Draft Annual Report & Accounts 2017/18 for Exec Review - 11 June 2018*

*Full supporting working papers - 30 June 2018*

*Sign-off Annual Report & Accounts 2017/18 by Audit Scotland and SPA Board – October 2018*

*Publication of Annual Report & Accounts 2017/18 on SPA website – 31 December 2018*

## ***Constraints***

*The overall deadline for the delivery of the Annual Report & Accounts 2017/18 and associated papers to Audit Scotland is Monday, 30 July 2018.*

*The overall deadline for the publication of the Audited & Signed Annual Report & Accounts 2017/18 is 31 December 2018.*

## ***Reporting and Governance Structure (from week commencing 19 March 2018)***

- *weekly meeting of the Delivery Team chaired by **Project Team Leader** (Wed), including update of the Year-end Timetable from 1 March 2018*
- *weekly meeting of the Fixed Asset Delivery Team chaired by **Project Team Leader** (Thurs), including update of the PPE Timetable from 26 March 2018*
- *weekly meeting of the **Project Sponsor/Project Manager/Project Team Leader***

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*(Fri) from 16 April 2018*

- *weekly reporting of the 2 timetables by RAG status by the **Project Sponsor** to both **Project Exec Sponsor (PSOS)** and **Accountable Officer (SPA)** (Fri) from 31 March 2018*
- *monthly reporting of the 2 timetables by RAG status to the PSOS Deputy Chief Officer Corporate Management Board by the **Project Sponsor***
- *monthly reporting **by exception** to Audit Committee by the **Project Sponsor** (last week of each month from April)*

<b>Project Schedule Tolerance</b>		
<i>Slippage &lt; 2 weeks</i>	<i>Raise with Project Sponsor, Project Exec Sponsor and Accountable Officer</i>	<i>Assess impact / negative benefits / risks</i>
<i>2 weeks &lt; Slippage &lt; 3 weeks</i>	<i>Raise with Corporate Management Board</i>	<i>Assess impact / negative benefits / risks / additional resources</i>
<i>Slippage &lt; 3 weeks</i>	<i>Raise with Audit Committee</i>	<i>Assess impact / negative benefits / risks / additional resources</i>

<b>Section 22 Audit Points and Related Recommendations</b>		
<b>Audit Issue</b>	<b>Detail</b>	<b>Action / Comment</b>
<b>Relocation Expenses</b>	<i>Relocation expenses to a deputy chief constable were not identified for inclusion in the remuneration report. Amounts were paid via a cashbook journal rather than through the payroll system. Tax and national insurance calculations were also omitted from the audited accounts.</i>	<i>Deadline for Draft Remuneration Report brought forward  Additional sign-off by Exec team introduced</i>
<b>Board Members' Remuneration</b>	<i>The remuneration disclosed in the unaudited accounts for all Board members was incorrect. Claims are not always submitted on a timely basis resulting in issues with the accrual of appropriate costs into the correct year.</i>	<i>Deadline for Draft Remuneration Report brought forward  Additional sign-off by Exec team introduced</i>
<b>Staff Capacity</b>	<i>We recognise that there have been a number of appointments which have</i>	<i>Finance Restructure outwith</i>

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	<i>increased the financial skills and capacity of the finance team. However these are temporary appointments.</i>	<i>the scope of this project</i>  <i>Additional temporary staff being vetted for Capital Accounting Team, and possible temporary secondments from Deloitte being reviewed – ongoing issue</i>  <i>* denotes temporary members of staff</i>
<b>Exit Packages</b>	<i>The organisation has in place a Voluntary Redundancy and Early Retirement Scheme, There should be a clear process in place to ensure that only redundancies which generate recurring saving and can be shown to be driven by organisational change are approved.</i>	<i>Exit Packages process outwith the scope of this project</i>  <i>Exit Packages note and accrual will be reviewed by Exec team. Deadline brought forward</i>
<b>Internal Controls</b>	<i>Controls testing, by both internal and external audit, identified a number of control weaknesses and inconsistencies in arrangements. These are disclosed in the governance statement in the annual report and accounts.</i>	<i>Internal Controls are outwith the scope of this project</i>  <i>Governance Statement will again be informed by Internal and External Audit Reports, with review by Accountable Officer</i>
<b>Capital &amp; Reform Budget</b>	<i>Recent financial monitoring forecasts underspend against both capital and reform funding.</i>	<i>Financial Overview will give details on spending</i>
<b>Medium and long term financial planning</b>	<i>A three year financial plan and long term financial strategy have been developed, however the robustness of these documents is dependent on a number of key plans that are still being developed.</i>	<i>Financial Overview will give details of the updated financial strategy, but some key plans are still being developed</i>

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<p><b>Governance and Accountability</b></p>	<p><i>During 2016/17 there has been considerable attention given to the governance and transparency of the Board and its committees. The HMICS review resulted in the reversal of decisions contained in the Chair's Review of Governance in Policing.</i></p>	<p><i>Progress will be reflected in the SPA Governance Statement</i></p>
<p><b>Forensics Services</b></p>	<p><i>The HMICS review of forensic services identified some fundamental weaknesses in relation to strategy and leadership. These issues were highlighted in a previous review but not implemented.</i></p>	<p><i>Implementation of changes to Forensic Services is outwith the scope of the project</i></p> <p><i>Reporting on Forensics Services will form part of the Performance Review, and will include an update on progress</i></p>
<p><b>Recruitment Document Retention</b></p>	<p><i>We were unable to obtain evidence to support the recruitment process for the interim director of people and development as the documents are only held for 6 months.</i></p>	<p><i>Recruitment Document Retention is outwith the scope of this project</i></p>
<p><b>ICT Risks</b></p>	<p><i>Following the failure of i6 there has been limited progress in developing an IT strategy to support the significant changes required to the IT infrastructure.</i></p>	<p><i>ICT Strategy is outwith the scope of this project</i></p> <p><i>Reporting on ICT Strategy will form part of the Performance Review</i></p>
<p><b>Succession Planning</b></p>	<p><i>With the announced resignations of the Chair and Chief Executive and a number of impending departures from the Police Scotland Force Executive, there is an urgent need to ensure that succession plans are in place.</i></p>	<p><i>Succession Planning is outwith the scope of this project</i></p> <p><i>Reporting on staff and structure will form part of the Remuneration &amp; Staff Report</i></p>

**Cost Estimates**

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Audit Scotland Audit Fee - £176,360 (2016/17 - £173,730)  
 Hymans Robertson Actuarial Fee - £40,800 (2016/17 - £40,800)

**Performance Measures / Success Criteria**

Audit Scotland will perform their audit on the Annual Report & Accounts from 30 July 2018.

During the course of the audit, a weekly schedule of 'Matters Arising' will be produced, which will be assessed for RAG status.

A report will be issued by Audit Scotland in October 2018. One of the Key Performance Measures will be the contents of their report, the number of audit recommendations, and the gravity of their Section 22 report to Scottish Government's Public Audit and Post-Legislative Scrutiny Committee in January 2018.

**Key Stakeholders**

<b>Name</b>	<b>Title</b>	<b>Organisation</b>	<b>Contact Details</b>
Kerry Twyman	Deputy Director	Scottish Government	Kerry.Twyman@scotland.gsi.gov.uk
Stephen Boyle	Assistant Director	Audit Scotland	SBoyle@audit-scotland.gov.uk
Susan Deacon	Chair of SPA Board	SPA	susan.deacon@spis.pnn.police.uk
David Hume	Chair of the SPA Audit Committee	SPA	David.Hume@spis.pnn.police.uk
Kenneth Hogg	<b><u>Accountable Officer</u></b>	SPA	kenneth.hogg@spis.pnn.police.uk

**Project Leadership**

<b>Name</b>	<b>Title</b>	<b>Organisation</b>	<b>Contact Details</b>
David Page	<b><u>Project Exec Sponsor</u></b>	PSOS Deputy Chief Officer	DeputyChiefOfficer@scotland.pnn.police.uk
James Gray	<b><u>Project Sponsor</u></b>	PSOS Chief Financial Officer	ChiefFinancialOfficer@scotland.pnn.police.uk

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Sarah Jane Hannah (to 23 Apr 2018)	<b><u>Project Manager</u></b>	PSOS Head of Financial Accountancy	sarahjane.hannah@scotland.pnn.police.uk
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David Christie	David, the new Statutory Reporting Lead, will be taking over from Sarah Jane Hannah as PM		
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<b>Leadership Team Terms of Reference</b>			
<ul style="list-style-type: none"> <li>• oversee the delivery of the project</li> <li>• ensure the project remains focussed throughout its life cycle</li> <li>• provide clear leadership and direction on key decisions and emerging risks/issues</li> <li>• ensure Executive oversight of the project</li> <li>• ensure quality control of the document and its supporting working papers</li> </ul>			

<b>Delivery Team - Financial Accounting (Timetable 1)</b>			
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Name	Title		Contact Details
Caroline Stepney	<b><u>Project Team Leader</u></b>	PSOS Principal Accountant	caroline.stepney@scotland.pnn.police.uk
Richard Terrey	PSOS Accountant		richard.terrey@scotland.pnn.police.uk
Julie Smith	PSOS Accountant (to 31 March 2018)		julie.smith3@scotland.pnn.police.uk
Stuart Arnold	PSOS Accountant (from 15 March 2018)		Stuart.arnold@scotland.pnn.police.uk
Mhairi Blair	Finance Officer		mhairi.blair@scotland.pnn.police.uk
Graeme Barrie	Systems Administrator		graeme.barrie@scotland.pnn.police.uk
Mary Josey	Finance Assistant		mary.josey@scotland.pnn.police.uk

<b>Delivery Team Terms of Reference</b>			
<ul style="list-style-type: none"> <li>• provide audit compliant working papers for approval by the Project Manager</li> <li>• ensure the project remains focussed throughout its life cycle</li> <li>• ensure risks and issues are being tracked and raised timeously for mitigation</li> <li>• ensure suitable processes are in place to ensure accuracy of data</li> </ul>			

<b>Delivery Team – Non-Current Assets (Timetable 2)</b>			
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Name	Title		Contact Details
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<i>David Young</i>	<i>PSOS Capital Accounting Manager*</i>	<i>david.young2@scotland.pnn.police.uk</i>
<i>Wilf Lamb</i>	<i>PSOS Capital Systems Transformation Manager</i>	<i>wilf.lamb@scotland.pnn.police.uk</i>
<i>Jacqueline Munro</i>	<i>PSOS Principal Capital Accountant</i>	<i>jacqueline.munro@scotland.pnn.police.uk</i>
<i>Kimberley Connerton</i>	<i>PSOS Accountant</i>	<i>kimberley.connerton@scotland.pnn.police.uk</i>
<i>Lorraine Glen</i>	<i>PSOS Accountant</i>	<i>lorraine.glen@scotland.pnn.police.uk</i>
<i>Josh McClymont</i>	<i>Deloitte – temporary trainee*</i>	<i>Josh.mcclymont@scotland.pnn.police.uk</i>
<i>Liz Short</i>	<i>PSOS Accountant*</i>	<i>liz.short@scotland.pnn.police.uk</i>

**Delivery Team Terms of Reference**

- *provide audit compliant working papers for approval by the Project Manager*
- *ensure the project remains focussed throughout its life cycle*
- *ensure risks and issues are being tracked and raised timeously for mitigation*
- *ensure suitable processes are in place to ensure accuracy of data*

**Plan**

*Lessons Learned (Appendix 1)*  
*Financial Accounting – Timetable 1 (Appendix 2)*  
*Non-Current Assets – Presentation (Appendix 3)*

**Risk Assessment**

*As per attached:*  
*Risk / Issues Log –(Appendix 4)*

**Equality and Diversity Implications**

*No applicable*

## Lessons Learned Log

ID	Project Phase (select from drop down list)	Problem/ Issue Description	Lesson Category (select from drop down list)	Lesson Learned Description	Action Taken	Reference in Year-end Procedures	Date Raised	Raised By
1	Evaluation	Stopped weekly closedown and project progress report meeting in July	Continue	Continue with both meetings throughout audit to keep team on track with matters arising and provide updates to Audit Committee.	Weekly meeting scheduled and invites sent.	N/a	16-Nov-17	RT
2	Delivery	Large amount of time spent by Accountants doing administration functions - chasing outstanding Y-E tasks	Start	Use Quality Assurance Team to send emails on behalf of CFO and chase missed deadlines.	Meeting held between SJH, CS and Rona Stewart to agree QA actions. Closedown timetable updated.	YE94 and YE96 - Checklists and Provisions to be chased by Quality Assurance Team	16-Nov-17	CS
3	Closure	Slippage of closedown dates impacting in timely completion of ARA	Start	Bring forward key closedown dates to allow more review time in June/July.	Closedown timetable revised in consultation with Finance Staff	YE160 - brought forward date to 11-June for additional review period	16-Nov-17	CS
4	Delivery	WGA submitted late due to slippage of closedown dates	Start	Review CPID transactions early and use WGA CPID matches proforma.	Closedown timetable revised and CPID matched proforma included to timetable	YE50 and YE148 - additional WGA prep in advance	16-Nov-17	CS
5	Delivery	Numerous amendments to the Remuneration Report occurred due to missing information	Start	Review cashbook spreadsheet for Benefits in Kind. Board member expenses should be submitted in a timely manner to avoid accrued expenses. Disclose total cost for temporary senior staff. Tax Accountant to provide breakdown of benefits in kind in excel format	The relocation expenses policies will be reviewed and updated to reflect best practice, which includes the mechanism for making and recording payments. The CFO will remind Members of the importance of timely submission of expense claims, including the setting of a year-end cut off	Email sent - week beginning 5th March. Remuneration Report deadline brought forward and additional sign-off in advance of Draft 1 ARA finalised	16-Nov-17	CS
6	Delivery	Performance figures supplied were not always consistent or correct	Start	More scrutiny and self-audit of performance figures required	Closedown timetable revised and review period built into timetable	YE132 - audit of performance stats timetabled	16-Nov-17	CS
7	Delivery	Insufficient workings provided on accruals and prepayments calculations	Start	Financial Accounting had to work out calculations before providing backup to Audit.	Update year-end procedures, specifying that calculations must be provided with backup. Reiterated at Management Accounting team meeting - 22/02/2018, and will reinforce at planning day 21/03/2018	N/a	16-Nov-17	RT
8	Delivery	Collation of summary of unadjusted errors	Continue	Restrict access to P13 for accruals/prepayments from 27th April. Instead collate and review summary of unadjusted errors during May and June.	Closedown timetable revised and review period built into timetable.	YE146 - restricted as at 18 May deemed appropriate	31-Jan-18	CS
9	Initiation	Individuals responsible for performing a task were not always clear on the required level of output	Start	Roles and responsibilities need to be clarified for individuals performing a task. More detail required on the task output.	Define team roles and responsibilities in more detail - develop a communications plan as part of the Deloitte Statutory Accounts review. Year-end planning meetings held with Capital and Senior Finance Managers 22/02/2018; reinforce message on away day 21/03/2018	YE27 and YE28 - Planning meetings took place - 22-Feb-2018	31-Jan-18	CS
10	Delivery	Is staffing sufficient?	Start	Risk of temporary staff leaving at short notice	Short term solution of recruiting additional temporary resource. 2 x Hays personnel; 1 x Deloitte personnel	Will be reviewed at weekly planning and delivery meetings	31-Jan-18	CS
11	Planning	SPA missed timelines for Internal Control Checklist / Chair's Statement / Chief Exec Statement and Review of Accounts	Start	Risk that SPA is not fully informed of their responsibilities around the year-end	A planning meeting will take place with Hilary Pearce to ensure all planning documentation is agreed. All planning documentation will also be presented to the Audit & Risk Committee	YE40 - Meeting with Hilary Pearce to inform approach to year-end	31-Jan-18	SJH
12	Delivery	Significant issues with ARA revaluations not being properly assigned to impairment/revaluations	Start	Need additional resource to understand the outputs of Asset 4000 for the Fixed Asset schedule.	Wilf Lamb has now been brought in as additional support to the Capital Accounting Team. 2016/17 figures are being reworked. A revised 2016/17 working paper will be done, and Wilf will scrutinise the treatment of all the revaluations.	PPE - rework prior year working paper / PPE - add Wilf to scrutinise and review revaluations on system / Year-end - add SJ Hannah to scrutinise and review revaluations on Asset 4000 also	31-Jan-18	SJH
13	Planning	Balance Sheet Cost Centres for each Principal Accountant worked really well in 2016/17 regarding ownership. New finance staff may mean additional cost centres need set up.	Start	Need to check with Michael Steele/David Young / Kirsty Stanners / Lynn Brown / Jim Gormley whether they need new cost centres set up.	Considered at managers' year-end planning meeting - 22/02/2018 - Additional cost centre created for Project Accounting.	N/a	20-Feb-18	SJH
14	Planning	Finance Manager had a large involvement in the dilapidations figure creation last year - need to allocate resource to that this year.	Start	Need to check with Kirsty Stanners if she is happy for her team to lead on this - incorporating a split on provisions and accruals.	Considered at managers' year-end planning meeting - 22/02/2018 - Financial Accounting Team to prepare with information from Estates team	YE96 for provisions, and Estates planning meeting YE35	22-Feb-18	SJH

## Lessons Learned Log

ID	Project Phase (select from drop down list)	Problem/ Issue Description	Lesson Category (select from drop down list)	Lesson Learned Description	Action Taken	Reference in Year-end Procedures	Date Raised	Raised By
15	Planning	Financial Narrative was delayed in 2016/17.	Start	Late first draft narrative for the financial overview prevented additional cross-checking being carried out timeously	We will introduce draft narrative based on the period 11 and period 12 outturn results from the management accounting team as part of the skeleton accounts	YE116	20-Feb-18	SJH
16	Delivery	Review of Post Balance-Sheet Events was not conducted properly	Start	Post Balance Sheet events should have picked up some proposed adjustments earlier than they did	A large post balance sheet review of bank recs and payments register will be conducted for period 1 / period 2 / period 3 / period 4	YE98	20-Feb-18	SJH
17	Delivery	PPE note was not prepared by the Capital Accounting Team	Start	Set roles and responsibilities with Capital Accounting Team. Also slight revision to prior year note is required to fully explain the asset movements in tabular form for PY and CY and include a sub-total of £8,332 to include the investment property movement.	Team meeting on 22/02/2018 - role given to Jacqueline Munro. 2016/17 prior year comparatives to be prepared with backup by Wilf Lamb to inform the process	PPE	31-Jan-18	SJH
18	Delivery	£425,000 investment property revaluation was not treated properly in the first draft accounts	Start	£425,000 was posted wrongly in the cashflow and reserves spreadsheet	A new account code should be set up for this	PPE	31-Jan-18	SJH
19	Delivery	Heads of Department took no ownership of impairment and asset verification	Start	Impairment review in 2016/17 lacked sign-off from other heads of service, and was performed by CFO/Heads of Finance - more detailed sign-off required for 2017/18	A certificate of assurance will be prepared for the Head of Estates / Director of ICT / Director of Forensics to ensure they sign off their entire portfolio from a financial point of view.	PPE	22-Feb-18	SJH
20	Delivery	Provisions calculation held up the production of the outturn report	Start	Time is required to reanalyse the 2016/17 PSOS legal provisions report, and ensure ownership for 2017/18 if it is not AON Consulting to provide	2016/17 legal working have been analysed and compared to the prior year AON figures. Audit Scotland will sign off before 2017/18 calculations are completed	YE63	30-Jun-17	SJH
21	Delivery	PPE Working Papers were not properly prepared in the prior year	Start	Working Papers for PPE need improving. Financial Accounting Team need time for review in May/June to ensure adequacy before Accounts are finalised	Brought forward deadlines for PPE and YE papers to ensure the deadlines have adequate time to prepare and review the working papers. SJH to forward good prior year working papers to Jacqueline and Wilf to use as a template. Deloitte provided PPE checklist	n/a - Working Paper guidelines now done. PPE to be updated and monitored closely	30-Jun-17	SJH