

SoA 2023-24 Control document

Appendix C

All adjustments must be prepared by one officer and reviewed by another, with signatures and dates, with the working paper files will this report and cross referenced in the narrative, so it is clear which line relates to the working paper.

Narrative description	Note Number	CIES	MIRS	Balance Sheet	Cash flow
Rent Deposits – some deposits were allocated to General Payables, so this is just a movement in the classification split in payables.	19 on page 86 (for now)	N/A	N/A	£876,923.91 classification change for 23/24	N/A
Officer Renumeration – change made on officer banding reducing 80k-85k from 7 employees to 6 and therefore changing the total number of officers to 45 from 46. Already reflected in the amended SoA. Reference email from AS.	26 on page 91 approx.	N/A	N/A	N/A	N/A
This change has already been made – the change was from the “The Council anticipates paying £3.808m expected cont....” from £4.272. Change made by AS.	33 on page 100 approx.	N/A	N/A`	N/A	N/A
Adjustment to address window dressing in 22/23 that was not reversed in 23/24. £24,061.75 value of total adjustment	Note 17 & Note 19	N/A	N/A	C&CE & ST Payables	N/A
Adjustment to window dressing journal to correct ST payable coded to receivables. Spreadsheet didn’t pick this up. £216,103.60	Note 19 & Note 16	N/A	N/A	ST Payables & ST Receivables	N/A
Summit Centre from AUC to PPE Value £11,300,000	Note 11	Not CIES/Out turn	Not MIRS	PPE re-classification	N/A
Comms House valuation adjustment Value £9,925,500	Note 9 Note 21 Note 13	Yes – not outturn	Change in unusable reserve (CAA)	PPE Investment Properties	N/A

			F&I&E		
Window Dressing Adjustment between ST Payables & ST Receivables – this was put through the wrong way round. Value £1,113,932	Note 19 & Note 16	N/A	N/A	ST Payables & ST Receivables	N/A
Moving Whitehouse Hostel from AUC to PPE Land transfers Value £6,422,149.22	Note 11	N/A	CAA	PPE	N/A
ICT Assets Opening Balance change Amortisation and Adjustments journal	Note 11	Yes – not outturn	CAA	PPE(Intangibles)	N/A
Investment Property valuation reduction Value £43,241,000	Note 13	Yes – not outturn	CAA	Investment Property	N/A
Summit Centre Value £1,700,000	Note 13	Yes –Not Outturn	CAA	Investment Property	N/A
Reversing Amortisation journal as posted in error Value £4,731,134.08	Note 11	Yes – not outturn	CAA	PPE	N/A
Lease notes updated	Note 1.17.1.1 & 31	N/A	N/A	N/A	N/A
Narrative updated	Note 5	N/A	N/A	N/A	N/A
Group accounts updated and balanced, see KGE & SDS Consolidated workings and entry onto the SoA tables, journals from MGI Midgely Snelling and the audited accounts for both SDS and KGE	Group Accounts	Yes	Yes	Yes	Yes
LAHF disposal	PPE CAA	yes	yes	yes	N/A