

## Appendix 1 - Consolidation Year End Timeline

	<i>Applies to audited ministry units only</i>
	<i>Applies to non-audited ministry units only</i>

<b>Date (2013)</b>	<b>Task</b>	<b>Details / Comments</b>
<b>February 15</b>	Preliminary statements to Consolidation Team	
<b>March 23 - March 31</b>	Intercompany Cheque Cut-off	Do not issue cheques to DHQ or THQ during this week
<b>April 1-17</b>	Account reconciliations, accrual calculations and recording, GL review	
<b>April 08</b>	THQ Loan statements issued to ministry units	Review statement and update balances if required
<b>April 08</b>	THQ Accounts Receivable balances provided to ministry units	Review statement and ensure appropriate payables are established
<b>April 10</b>	Preliminary deposit account statements issued to ministry units	Review statement and update balances to ensure totals tie to report
<b>April 15</b>	Calculation and communication of March MSA charge	Accrue this amount as an expense in the financial records
<b>April 16</b>	Final deposit account statements issued to ministry units	Review statement and update balances for interest earned and any other transactions not included in preliminary report
<b>April 17</b>	GL Closing (Audited Units)	
<b>April 26</b>	Draft financial statements and notes ready for audit	
<b>April 29</b>	Audits Commence	
<b>May 03</b>	GL Closing (Non-audited Units)	Do not post any further transactions to March 2013
<b>May 17</b>	Final draft audited FS to THQ	Send these statements as soon as they are available
<b>May 22</b>	External audit completed / All audited financial statements final	
<b>May 24</b>	MU Audit adjustments posted to Shelby	
<b>June 10</b>	Draft consolidated statements provided to KPMG	For reference only - responsibility of the Finance Department
<b>June 26</b>	Consolidated financial statement approval by TFC	For reference only - responsibility of the Finance Department