

EY Audit Work Plan - Planned timing of audit

w/c 24 July	w/c 31 July	w/c 07 Aug	w/c 14 Aug	w/c 21 Aug
Agreement of Ledger*	PPE	PPE	Annual Governance Statement	WGA
Analytics Mapping*	Debtors and Creditors	Debtors and Creditors	Narrative Statement	
Casting*	I&E (Top Up Testing)	I&E (Top Up Testing)	Non-Material Notes and Disclosures	
Collection Fund	Grants (Top Up Testing)	Journals	Other Balance Sheet	
Cash	Journals	HRA	Cashflow Statement	
	Payroll (Top Up Testing)		Finance Leases	
	Cash		MIRS	
			Adjustment between AB&FB	

Pension Fund		Pension Fund	
w/c 24 July	w/c 31 July	w/c 07 Aug	
Agreement of Ledger*	Journals	Investments - change in market value	
Analytics Mapping*	Investments - price testing	Investments - review of controls reports	
Casting*	Investments - unquoted investments	Investments - fair value hierarchy	
Transition of administrator	Investments - purchases/sales testing	Contributions	
Investment manager transition	Benefits	Cash	
Investments - agreement of custodian and investment manager	Management expenses	Annual report (all parts)	
	Investment income	Non-Material Notes and Disclosures	

* Denotes mainly internal