

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO ACCOUNTS AND AUDIT COMMITTEE

Agenda Item No: 5

meeting date: 21 FEBRUARY 2018
title: CLOSURE OF ACCOUNTS TIMETABLE 2017/18
submitted by: DIRECTOR OF RESOURCES
principal author: LAWSON ODDIE

1 PURPOSE

- 1.1 To remind members of the statutory requirement to closedown our accounts by 31 May 2018 and publish them including any certificate, opinion or report issued by the auditor, by 31 July 2018.
- 1.2 To inform members of the benefits of closing down early, in particular the good governance aspects.
- 1.3 To consider the detailed timetable to be adhered to if we are to achieve the required deadlines.

2 BACKGROUND

- 2.1 The Accounts and Audit Regulations 2015 set out detailed requirements in relation to duties and rights, and also brought in changes to the key deadlines for approval of the statement of accounts and completion of the audit.
- 2.2 The Regulations have important implications for local authorities in terms of planning to ensure critical tasks are met and the approval of accounts carried out by set deadlines.

3 THE ACCOUNTS AND AUDIT REGULATIONS 2015

- 3.1 The principal matters covered by the regulations relevant to accounts preparation are:
 - the responsible financial officer must ensure that the accounting records kept by the authority are sufficient to enable the preparation of the statement of accounts
 - the statement of accounts is required to be prepared in accordance with the Regulations and proper practices in relation to accounts.
 - the responsible financial officer is required to certify that the accounts give a “true and fair view” of the financial position
 - at the point of certifying the accounts the authority must commence a 30 working day period for the exercise of public rights.
 - advertisement of the 30 working day period for the exercise of public rights must be published on the council’s website including a copy of the unaudited statement of accounts together with a declaration of the responsible financial officer as to the status of the accounts as unaudited and that they may be subject to change.
 - conduct a review of the effectiveness of the system of internal control, which will feed into the preparation of the annual governance statement

- the authority is to allow access to the accounts and specified supporting documents during the period for the exercise of public rights
- following the conclusion of the period for the exercise of public rights, consider either by way of a committee or by the members meeting as a whole, the statement of accounts and approve the statement of accounts by a resolution of that committee or meeting.
- publication of the audited accounts is to be achieved by 31 July.
- as soon as reasonably practicable after conclusion of the audit publish a statement that the audit has been concluded and that the statement of accounts has been published, and the rights of inspection of the same.

The Regulations stipulate various responsibilities for the closure of accounts;

Members

- Consider the findings of the annual review of the effectiveness of the system of internal control and approve the annual governance statement
- following the conclusion of the period for the exercise of public rights and following the audit, consider the statement of accounts and approve the same and ensure that the statement of accounts is signed and dated by the person presiding at the committee at which that approval is given
- Where, following completion of an audit, the council receives any audit letter, committee must meet to consider its contents as soon as reasonably practicable.

Responsible Financial Officer

- Determining on behalf of the authority, and ensuring they are observed and kept up to date -
 - The form of its accounting records and supporting records; and
 - Its financial control systems
- Accounting records must, in particular, contain -
 - entries from day to day of all sums of money received and expended by the authority and the matters to which its income and expenditure or receipts and payments relate; and
 - a record of the assets and liabilities of the authority.
- The financial control systems must include
 - measures to ensure that the financial transactions of the authority are recorded as soon as, and as accurately as, reasonably practicable;
 - measures to enable the prevention and the detection of inaccuracies and fraud, and the reconstitution of any lost records; and
 - measures to ensure that risk is appropriately managed;
 - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers.

- On behalf of the authority
 - sign and date the statement of accounts, and confirm that they are satisfied that it presents a true and fair view of the financial position of the authority at the end of the financial year to which it relates, and of the authority's income and expenditure for that financial year;
 - ensures that commencement of the period for the exercise of public rights takes place
- As soon as reasonably practicable after conclusion of an audit, publish on the website
 - a statement that the audit has been concluded and that the statement of accounts has been published
 - a statement of the rights of inspection conferred on local government electors and the address and hours during which, those rights may be exercised

4 REQUIREMENTS UNDER ACCOUNTS AND AUDIT REGULATIONS 2015

- 4.1 The Accounts and Audit Regulations 2015 now require that the Responsible Financial Officer sign the statement of accounts as a true and fair view and publish them by the **31 May** and for us to also publish our audited accounts by no later than **31 July**.
- 4.2 Last year we were able to close down the accounts under transitional provisions under the regulations, but met the new deadlines as required this year.
- 4.3 To achieve our deadline we must **strictly** follow the closedown timetable attached at Annex 1 for the closure of accounts. It highlights the need for us to make even more of a priority of the accounts closedown within the accountancy team and also across other impacted staff within the offices.
- 4.4 MHCLG has warned councils that it may revisit the closedown deadlines again in future years, to consider whether an even earlier closure timetable is possible. If so, this would likely require some fundamental changes to how we undertake the final accounts process and could potentially have an impact on staffing resources.

5 GOVERNANCE ISSUES

- 5.1 The early production of the statement of accounts is an essential element of good governance, therefore enabling members to;
- Receive assurance that accounting systems have operated adequately and have been closed down satisfactorily
 - Have confidence that the budget for the current year has a secure foundation
 - Understand the corporate financial performance during the year and also the position at 31 March
 - Adopt the statement of accounts
- 5.2 It is important that members are aware of the comfort gained from having the statement of accounts published and also that this comfort should be provided at the earliest opportunity.

6 OTHER ISSUES

Budget Implications

- 6.1 It is imperative that the accounts for the current year are closed as soon as reasonably practicable in order to inform the budget setting process for future years. This allows us to be in a position to consider the council's reserves and balances and areas of over/under spending with greater certainty.

Practical Issues

- 6.2 Last year our audited accounts were approved by the Accounts and Audit Committee on 26 July 2017.
- 6.3 Subject to approval of the proposed committee meeting timetable for 2018/19, the audited statement of accounts will be presented at the proposed meeting of this committee on Wednesday 25 July 2018 for approval (**subject to approval of the proposed committee meeting timetable for 2018/19**).
- 6.4 **It is important that all members endeavour to attend in order to ensure that the meeting is quorate.**

Timetable

- 6.5 Based on our past experience, the availability of our external auditors and the statutory deadlines, we have determined a timetable for the closure of our accounts, attached at Annex 1. We firmly believe it is important that all staff are aware of the importance of achieving these deadlines and understand the vital roles they also play. As you will see from the timetable, a number of tasks have already begun or been completed.
- 6.6 You will see this timetable is considerably detailed and clearly indicates who is responsible for which actions. We have used our experience from last year's closure to inform this year's deadlines. Again we intend to monitor when we actually achieve each individual task in order to inform future timetables.

7 RECOMMENDED THAT COMMITTEE

- 7.1 Endorse the suggested approach for the closure of the 2017/18 accounts.

HEAD OF FINANCIAL SERVICES

DIRECTOR OF RESOURCES

AA1-18/LO/AC

12 February 2018

For further information please ask for Lawson Oddie.

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
1	Wed	20-Dec-17	Contact Valuation Office to arrange for annual desktop asset revaluations.	Lawson Oddie	Trudy Holderness		
2	Mon	15-Jan-18	Distribution of Officer and Member Interests forms with pay slips	Julie Smith Val Taylor			
3	Fri	26-Jan-18	Deadline for return of Officer and Member Interests Form	Andrew Cook	Julie Smith/Liz Rawson		
4	Mon - Fri	05-Feb-18 to 9-Feb-18	Grant Thornton on site for Interim audit Work	Lawson Oddie			
5	Fri	09-Feb-18	Your Pensions Service – Request for pensions data check	Lawson Oddie	Val Taylor		
6	Fri	09-Feb-18	Send email to Heads of Service asking them to review the balance sheet Plant and Equipment items	Trudy Holderness	All Heads of Service		
7	Fri	16-Feb-18	Deadline date for confirmation of pensions data to Your Pensions Service	Lawson Oddie	Val Taylor		
8	Mon	19-Feb-18	Deadline for responses from Heads of Service following their review of balance sheet Plant and Equipment items	Trudy Holderness	All Heads of Service		

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
9	Mon - Fri	19-Feb-18 to 23-Feb-18	Grant Thornton on site for Interim audit Work	Lawson Oddie			
10	Mon	5-Mar-18 and on-going	Detailed review of "open" purchase orders , i.e. cancel/match up to invoice/keep under review to accrue, Ensure GRNs up to date	Louise Parrish	Amy Johnson Trudy Holderness Andrew Cook		
11	Mon	12-Mar-18	Desktop revaluations to be received from Valuation Office	Lawson Oddie	Trudy Holderness		
12	Mon	12-Mar-18	Send Request for all utilities meter readings to be taken as at 29 March 2018	Amy Johnson	Sally Mason Adrian Harper Alan Coar		
13	Mon	12-Mar-18	Inform PAs of the deadline for receipt of holiday and lieu time records into the accounts section, in order to ensure records are up to date.	Andrew Cook	Irene Williamson Lynne Calver Colin Winterbottom Helen Smith Olwen Heap		
14	Mon-Thurs	26-Mar-18 to 29-Mar-18	Grant Thornton on site	Lawson Oddie			
15	Fri	16-Mar-18	Update Intranet pages relating to the Closure of the Accounts.	Andrew Cook	Sally Mason		

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
16	Fri	16-Mar-18	Circulation of closure email and estimated creditor/debtor sheets	Andrew Cook			
17	Fri	16-Mar-18	All staff responsible for entering year end invoices onto Financials to have been contacted and any training required arranged.	Val Taylor			
18	Fri	16-Mar-18	Asset revaluations as provided by the Valuation Office entered on to Technology Forge and journaled on to Financials	Trudy Holderness			
19	Fri	16-Mar-18	Latest date for depreciation transactions to be entered on Civica Financials	Trudy Holderness			
20	Mon	19-Mar-18	Full skeleton accounts prepared together with all restatements where applicable	Lawson Oddie			
21	Mon-Thurs	19-Mar-18 to 29-Mar-18	Continually ensure that all suspense accounts are cleared to nil	Andrew Cook Trudy Holderness Amy Johnson	Matthew Woodward		

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
22	Tues	20-Mar-18 to 27-Mar-18	Continually review credit balances on Debtors prior to final run of Creditor Payments	Val Taylor	Alison Carins/Judith Woodend		
23	Tues	20-Mar-18 to 27-Mar-18	Continually review disputed creditor invoices and debit balances prior to final run of Creditor Payments	Val Taylor	Alison Carins/Judith Woodend		
24	Thurs	22-Mar-18	Send out year-end stocktake sheets	Andrew Cook Trudy Holderness Amy Johnson			
25	Fri	23-Mar-18	Request information from Ribble Valley Homes for VAT shelter arrangement and Right to Buy	Andrew Cook			
26	Tues	27-Mar-18	Last payment run BACS/cheque dated 31 March 2018. Payment run to include ALL outstanding creditor payments (excluding disputed payments)	Val Taylor	David Saunders		

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
27	Tues	27-Mar-18	After last payment run, send email to all staff asking them not to enter any more creditor invoices until notified	Val Taylor			
28	Thurs	29-Mar-18	Complete interim review and reconciliation of all capital income and expenditure, together with progress note	Andrew Cook			
29	Thurs	29-Mar-18	Send email to all staff asking them not to use the purchasing, creditors or debtors modules of the Financials system until notified.	Val Taylor			
30	Thurs	29-Mar-18	<u>ALL stock takes</u> to be carried out: <ul style="list-style-type: none"> • General Stores (Depot) • Paper • Canteen Stock • Civic Regalia 	Trudy Holderness	Sally Mason Helen Smith Helen Bolton Irene Williamson Olwen Heap		
31	Thurs	29-Mar-18	<u>ALL stock takes</u> to be carried out: <ul style="list-style-type: none"> • Pool • Gallery/TIC 	Amy Johnson	Colin Winterbottom		

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
32	Thurs	29-Mar-18	<u>ALL stock takes</u> to be carried out: ❖ Pest Control	Andrew Cook	Penny Evans		
33	Thurs	29-Mar-18	All relevant staff to have been contacted to notify them that all Goods Received Notes must be entered on to the Purchasing system where goods or services have been received by the end of the day on 31 March 2018	Louise Parrish	Matthew Woodward All staff responsible for purchasing		
34	Thurs	29-Mar-18	Ensure All Creditor batches are closed and authorised and that Debtor invoices have all been authorised	Val Taylor	Alison Carins/Judith Woodend		
35	Thurs	29-Mar-18	Ensure Creditor and Debtor Reconciliation reports balance.	Val Taylor	Alison Carins/Judith Woodend		
36	Thurs	29-Mar-18	Ensure All Purchase Order requisitions are approved and authorised	Louise Parrish	All staff responsible for purchasing		
37	Thurs	29-Mar-18	Enter final emergency schedule for the year on to Creditors	Val Taylor	Karen Keenan/Carole Malone		

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
38	Thurs	29-Mar-18	All sundry debtor write off/write on adjustments to be completed	Val Taylor			
39	Thurs	29-Mar-18	Ensure Creditors/Debtors balance reports & Aged Debtors reports are set to run at overnight	Val Taylor			
40	Thurs	29-Mar-18	<p>All income to be paid in to cash office (cards, cheques & cash) – See later instruction for any further income received on the 31 March after this paying-in:</p> <ul style="list-style-type: none"> ❖ Level D reception/Planning ❖ Pool ❖ TIC/Gallery ❖ Car Parks ❖ Joiner’s Arms ❖ Exercise Referral ❖ Market 	Janice Tattersall	<p>Jane Tucker</p> <p>Colin Winterbottom</p> <p>Stephanie Hibbert / Helen Cresswell</p> <p>Heather Yates</p> <p>Sarah Hayhurst</p> <p>Tracy Balko</p> <p>Bob Watson</p>		

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
41	Thurs	29-Mar-18 (PM)	Print Bank Statement from HSBCnet and pass to cash office to allow for processing of any items in the bank account.	Trudy Holderness Sally Mason	Michelle West Donna Bailey		
42	Thurs	29-Mar-18 (PM)	Absolute deadline for return of Officer and Member Interests Forms	Andrew Cook	Julie Smith Liz Rawson Olwen Heap		
43	Thurs	29-Mar-18	All suspense accounts cleared down to nil	Andrew Cook Trudy Holderness Amy Johnson	Matthew Woodward		
	Fri	30-Mar-18	Good Friday				
	Mon	02-Apr-18	Easter Monday				

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
44	Tues	03-Apr-18 (AM)	Send REMINDER email to all staff asking them not to use the purchasing, creditors or debtors modules of the Financials system until notified.	Val Taylor			
45	Tues	03-Apr-18 (AM)	Change settings on creditor and debtor transaction codes: crinv, crvat, crcrn, crcre, crcvt, dbinv, dbvat, dbrn, dbcvt	Lawson Oddie			
46	Tues	03-Apr-18 (AM)	Change default year and budget settings – including funds checking budget for purchasing.	Lawson Oddie			
47	Tues	03-Apr-18	All staff responsible for petty cash books/floats/receipts to have brought them to the Accounts Section.	Janice Tattersall	Lynne Calver Lesley Lund Irene Williamson Helen Smith Katherine Rodgers Colin Winterbottom		
48	Tues	03-Apr-18	Last date for the receipt of office staff capital timesheets for charging to capital schemes	Sally Mason	All capital scheme lead officers		

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
49	Tues	03-Apr-18	Last date for the receipt of Grounds Maintenance timesheets.	Sally Mason	Alan Boyer		
50	Tues	03-Apr-18	Last date for the receipt of Works Administration and Vehicle Workshop timesheets.	Janice Tattersall	Adrian Harper		
51	Tues	03-Apr-18	Roll Forward purchase order commitments to new financial year and provide reports to Accountants	Amy Johnson	Louise Parrish		
52	Tues	03-Apr-18	Finalise PWLB interest and average interest rate for investments	Trudy Holderness			

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
53	Tues	03-Apr-18	<p>All remaining income (received after the final paying-in previously made on 29 March 2018) up to the close of 31 March 2018 to be paid in to cash office (cards, cheques & cash):</p> <ul style="list-style-type: none"> ❖ Level D reception/Planning ❖ Pool ❖ TIC/Gallery ❖ Car Parks ❖ Joiner’s Arms ❖ Exercise Referral ❖ Market 	Janice Tattersall	<p>Jane Tucker</p> <p>Colin Winterbottom</p> <p>Stephanie Hibbert / Helen Cresswell</p> <p>Heather Yates</p> <p>Sarah Hayhurst</p> <p>Tracy Balko</p> <p>Bob Watson</p>		
54	Tues	03-Apr-18	Income analysis sheets for Pool, TIC/Gallery to be passed to Janice Tattersall for period up to and including 31 March 2018	Janice Tattersall	<p>Colin Winterbottom (Pool)</p> <p>Stephanie Hibbert / Helen Cresswell (TIC and Gallery)</p>		
55	Tues	03-Apr-18	Cash office to have processed any remaining balances on all bank statements up to 31 March 2018	Janice Tattersall	Michelle West Donna Bailey		

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
56	Tues	03-Apr-18	Receipt of Council Tax and Business Rates prints	Sally Mason Lawson Oddie	Mark Edmondson		
57	Tues	03-Apr-18	Completed Statement 1's & 2's up to & incl. 31 March 2018 to be passed to Janice Tattersall and thereafter on a daily basis	Janice Tattersall	Michelle West Donna Bailey		
58	Tues	03-Apr-18	Last date for receipt of completed and authorised stock sheets : ❖ Stores ❖ Paper ❖ Canteen Stock ❖ Civic Regalia	Trudy Holderness	Sally Mason Helen Smith Helen Bolton Irene Williamson Olwen Heap		
59	Tues	03-Apr-18	Last date for receipt of completed and authorised stock sheets : • Pool • Gallery/TIC	Amy Johnson	Colin Winterbottom		
60	Tues	03-Apr-18	Last date for receipt of completed and authorised stock sheets : • Pest Control	Andrew Cook	Penny Evans		
61	Tues	03-Apr-18	All sundry debtor control sheets for 2017/18 financial year to have been received in the Accounts Office	Val Taylor	All staff		

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
62	Tues	03-Apr-18	Last date for receipt of estimated debtor sheets	Andrew Cook Amy Johnson Trudy Holderness	All staff		
63	Tues	03-Apr-18	Last day for receipt of holiday and lieu time records from PAs	Andrew Cook	Irene Williamson Lynne Calver Colin Winterbottom Helen Smith Olwen Heap		
64	Tues	03-Apr-18	All stores receipts/issues notes to be received in accounts section	Sally Mason	Helen Smith		
65	Thurs	05-Apr-18	Last day for entering old year creditor invoices on Financials	Val Taylor	All staff		
66	Thurs	05-Apr-18	Bank reconciliation to have been completed and authorised	Janice Tattersall			
67	Thurs	05-Apr-18	Entry of year end cash journals	Janice Tattersall			
68	Fri	06-Apr-18	Last date for processing of office staff capital, Works Admin and Grounds Maintenance Timesheets on to Financials	Sally Mason Janice Tattersall	Matthew Woodward		

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
69	Fri	06-Apr-18	Completion of non-financial elements of Narrative Report	Lawson Oddie	Val Taylor Michelle Smith Michelle Haworth		
70	Fri	06-Apr-18	Completion of ALL system reconciliations: <ul style="list-style-type: none"> • Council Tax • NNDR • Car Parking • Planning • Building Control • Housing Rents • Licensing • Land Charges • Housing Benefits 	Sally Mason	Matthew Woodward		
71	Fri	06-Apr-18	Last day for receipt of estimated creditor sheets	Andrew Cook	All staff		
72	Fri	06-Apr-18	Capital accounts finished and journals entered	Lawson Oddie	Andrew Cook		
73	Fri	06-Apr-18	Decision taken on assets to be added/written off	Lawson Oddie			

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
74	Fri	06-Apr-18	General Stores to be finalised	Sally Mason	Helen Smith		
75	Mon	09-Apr-18	Capital Financial data updated in Narrative Report	Lawson Oddie			
76	Mon	09-Apr-18	Receipt of IAS19 information from Lancashire County Council	Lawson Oddie			
77	Fri	13-Apr-18	Compensated absences analysis and ledge entries completed	Andrew Cook	Matthew Woodward		
78	Fri	13-Apr-18	Complete draft Housing Benefit subsidy claim and working papers	Dawn Slater			
79	Fri	13-Apr-18	Interest allocated	Trudy Holderness			
80	Fri	20-Apr-18	Complete and submit Housing Benefit subsidy claim and working papers	Andrew Cook			

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
81	Fri	20-Apr-18	Closedown collection fund for Council Tax and inform LCC, Fire and Police	Lawson Oddie			
82	Fri	20-Apr-18	Central establishment and other recharges to have been completed by: <ul style="list-style-type: none"> • Council Offices • Bank Charges • Organisation & Member Development • Financial Services • IT Services • Chief Executives • Revenue Services • Contact Centre • Legal Services 	Trudy Holderness (see separate timetable)			
83	Fri	20-Apr-18	Central establishment and other recharges to have been completed by: <ul style="list-style-type: none"> • Depot • Community Services • Grounds Maintenance • Vehicles and Plant • Balances on WKSAD and VEHCL • Refuse Collection 	Amy Johnson (see separate timetable)			

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
84	Fri	20-Apr-18	<p>Central establishment and other recharges to have been completed by:</p> <ul style="list-style-type: none"> • Use of Market Buildings 	<p>Andrew Cook</p> <p>(see separate timetable)</p>			
85	Fri	20-Apr-18	<p>IAS19/FRS17 adjustment journals (as required) to be entered by</p>	Lawson Oddie			
86	Fri	20-Apr-18	Update Narrative Report with Pensions data	Lawson Oddie			
87	Fri	20-Apr-18	<p>Data produced for checking and review in respect of Data Transparency requirements</p> <ul style="list-style-type: none"> • Senior Officers Salaries/remuneration • Members' Allowances • Expenditure >£250 • Grants to Voluntary Organisations • Procurement ITT and Contracts/Payments > £5k • Car Parking Account 	<p>Val Taylor</p> <p>Sally Mason</p> <p>Louise Parrish</p> <p>Amy Johnson</p> <p>Andrew Cook</p>			

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
88	Fri	27-Apr-18	Final Transparency Data checked and published on the website	Andrew Cook Val Taylor Louise Parrish Sally Mason			
89	Fri	27-Apr-18	VAT Shelter figures to be received from Ribble Valley Homes	Andrew Cook			
90	Fri	27-Apr-18	Closedown collection fund for Business Rates and inform LCC and Fire	Lawson Oddie			
91	Fri	04-May-18	ALL Service committee accounts to be finished and general fund summary account complete: Policy and Finance Planning and Development Community Services Economic Development Health and Housing	Trudy Holderness Amy Johnson Andrew Cook			

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
92	Fri	04-May-18	Final Income and Expenditure Cleardown Run	Lawson Oddie			
ANY FURTHER JOURNALS FOR 2017/18 FINANCIAL YEAR TO BE AGREED WITH LAWSON ODDIE BEFORE ENTERING							
	<i>Mon</i>	<i>07-May-18</i>	<i>May Day</i>				
93	Wed	09-May-18	Finalise Narrative Report with revenue financial data	Lawson Oddie			
94	Fri	11-May-18	Produce all key financial statements: Expenditure & Funding Analysis, CIES, MiRS, Balance Sheet, Cash Flow Statement	Lawson Oddie			
95	Wed	23-May-18	Report Annual Governance Statement and Findings of Review to CMT	Salma Farooq			
96	Fri	25-May-18	Annual Governance Statement to Leader and CE for signing	Salma Farooq			
97	Fri	27-Apr-18	Possible deadline for NNDR3	Mark Edmondson			
96	Fri	25-May-18	Finalise all notes to the accounts	Lawson Oddie	Andrew Cook Trudy Holderness Amy Johnson		

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
99	Fri	25-May-18	All working papers up to date and made available and checked for completeness on the shared area	Lawson Oddie	Andrew Cook Trudy Holderness Amy Johnson Matthew Woodward		
	Mon	28-May-18	Spring Bank Holiday				
100	Thurs	31-May-18	Accounts final sign off by Director of Resources and published as subject to audit on website	Jane Pearson	Lawson Oddie		
101	Thurs	31-May-18	Accounts forwarded to Grant Thornton for commencement of audit	Lawson Oddie			
102	Thurs	31-May-18	Advertise accounts available for inspection on website from 1 June 2018	Lawson Oddie	Sally Mason		
103	Fri	01-Jun-18	Period of public inspection starts (30 consecutive working days from sign off by Director of resources)	Lawson Oddie			
104	Mon	04-Jun-18	Grant Thornton commence final accounts audit	Grant Thornton			
105	Tues	12-Jun-18	Review meeting with Grant Thornton	Lawson Oddie	Grant Thornton		

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
106	Tues	12-Jun-18	Review meeting with Grant Thornton	Lawson Oddie			
107	Tues	19-Jun-18	Review meeting with Grant Thornton	Lawson Oddie			
108	Fri	22-Jun-18	Revenue Outturn Forms to be completed by	Andrew Cook			
109	Tues	26-Jun-18	Review meeting with Grant Thornton	Lawson Oddie			
110	Fri	29-Jun-18	Capital Outturn Form to be completed by	Andrew Cook			
111	Tues	03-Jul-18	Review meeting with Grant Thornton	Lawson Oddie			
112	Fri	06-Jul-18	WGA Return to be completed by (Unaudited)	Andrew Cook			
113	Mon	09-Jul-18	Clearance meeting with Grant Thornton	Jane Pearson Lawson Oddie	Grant Thornton		

Timetable for Closure of 2017/18 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
114	Tues	10-Jul-18	Complete Audit Findings Report adjustments and issue final Statement of Accounts to Grant 115Thornton	Lawson Oddie	Grant Thornton		
115	Mon	16-Jul-18	Distribution date for Accounts and Audit Committee and Director of Resources (CFO) sign accounts for true and fair view	Lawson Oddie			
116	Wed	Potentially 25-Jul-18	Potential Accounts and Audit Committee meeting to consider the Audit Findings Report and approve Audited Final Accounts	Jane Pearson	Lawson Oddie		
117	Thurs	26-Jul-18	Receipt of Accounts opinion from Grant Thornton	Lawson Oddie	Grant Thornton		
118	Tues	31-Jul-18	Audited Accounts to be published on website by	Lawson Oddie	Sally Mason		
119	Wed	01-Aug-18	Close the Financial Year on the Financials system and roll forward balances.	Lawson Oddie			
120	Fri	28-Sep-18	Whole of Government Accounts return (audited) to be completed by	Andrew Cook			