

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO ACCOUNTS AND AUDIT COMMITTEE

Agenda Item No 6

meeting date: 13 FEBRUARY 2019
title: CLOSURE OF ACCOUNTS TIMETABLE 2018/19
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 2019 and publish them including any certificate, opinion or report issued by the auditor, by 31 July 2019.
- 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 GOVERNANCE ISSUES

4.1 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

4.2 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.

5 OTHER ISSUES

Budget Implications

5.1 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

5.2 Last year our audited accounts were approved by the Accounts and Audit Committee on 25 July 2018.

5.3 The closedown timetable shows that we are planning to present the audited statement of accounts at the proposed meeting of this committee on Wednesday 25 July 2019 for approval **(subject to approval of the proposed committee meeting timetable for 2019/20)**.

5.4 **It is important that all members endeavour to attend this meeting in order to ensure that the meeting is quorate.**

Timetable

- 5.5 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 as 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.
- 5.6 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.

Staffing

- 5.7 At the time of writing this report, two of the council's three Senior Accountant posts are vacant due to the retirement of a member of staff and another member of staff moving to a more senior role at a neighbouring authority.
- 5.8 One of these roles is being temporarily part covered and both are currently being advertised for recruitment with interviews planned for 21 February 2019. Subject to being able to recruit to these posts, and taking in to account any notice periods that any successful candidates may need to serve, there may be some impact on the ability to accurately meet some of the individual deadlines within the timetable. However, we are still confident that we will be able to meet the date for the statutory publishing of the Statement of Accounts on 31 May 2019 and on 31 July 2019.

6 RECOMMENDED THAT COMMITTEE

- 6.1 Endorse the suggested approach for the closure of the 2018/19 accounts.

HEAD OF FINANCIAL SERVICES

DIRECTOR OF RESOURCES

AA1-19/LO/AC
4 February 2019

For further information please ask for Lawson Oddie.

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
1	Tues	15-Jan-19	Distribution of Officer and Member Interests forms with pay slips	Julie Smith Val Taylor			
2	Wed	21-Jan-19	Arrange for annual desktop asset revaluations.	Lawson Oddie	Snr Accountant PF/PD		
3	Fri	01-Feb-19	Deadline for return of Officer and Member Interests Form	Andrew Cook	Julie Smith/Liz Rawson		
4	Fri	08-Feb-19	Your Pensions Service – Request for pensions data check	Lawson Oddie	Val Taylor		
5	Fri	15-Feb-19	Send email to Heads of Service asking them to review the balance sheet Plant and Equipment items	Snr Accountant PF/PD	All Heads of Service		
6	Fri	15-Feb-19	Deadline date for confirmation of pensions data to Your Pensions Service	Lawson Oddie	Val Taylor		
7	Mon	25-Feb-19	Deadline for responses from Heads of Service following their review of balance sheet Plant and Equipment items	Snr Accountant PF/PD	All Heads of Service		

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
8	Mon	4-Mar-19 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	Mike Walker	Snr Accountant CS/ED Snr Accountant PF/PD Andrew Cook		
9	Mon - Fri	04-Mar-19 to 15-Mar-19	Grant Thornton on site for Interim Audit Work	Lawson Oddie			
10	Mon	11-Mar-19	Receipt of desktop revaluations data.	Lawson Oddie	Snr Accountant PF/PD		
11	Mon	11-Mar-19	Send Request for all utilities meter readings to be taken as at 29 March 2019	Snr Accountant PF/PD	Sally Mason Adrian Harper Alan Coar		
12	Mon	11-Mar-19	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		
13	Fri	15-Mar-19	Update Intranet pages relating to the Closure of the Accounts.	Andrew Cook	Sally Mason		

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
14	Fri	15-Mar-19	Circulation of closure email and estimated creditor/debtor sheets	Andrew Cook			
15	Fri	15-Mar-19	All staff responsible for entering year end invoices onto Financials to have been contacted and any training required arranged.	Val Taylor			
16	Fri	15-Mar-19	Latest date for depreciation transactions to be entered on Civica Financials	Snr Accountant PF/PD			
17	Mon-Thurs	18-Mar-19 to 28-Mar-19	Continually ensure that all suspense accounts are cleared to nil	Andrew Cook Snr Accountant PF/PD Snr Accountant CS/ED	Matthew Woodward		
18	Tues	19-Mar-19 to 27-Mar-19	Continually review credit balances on Debtors prior to final run of Creditor Payments	Val Taylor	Alison Carins/Judith Woodend		

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
19	Tues	19-Mar-19 to 27-Mar-19	Continually review disputed creditor invoices and debit balances prior to final run of Creditor Payments	Val Taylor	Alison Carins/Judith Woodend		
20	Thurs	21-Mar-19	Send out year-end stocktake sheets	Andrew Cook Snr Accountant PF/PD Snr Accountant CS/ED			
21	Fri	22-Mar-19	Asset revaluations as provided by the Valuation Office entered on to Technology Forge and journaled on to Financials	Snr Accountant PF/PD			
22	Fri	22-Mar-19	Request information from Ribble Valley Homes for VAT shelter arrangement and Right to Buy	Andrew Cook			
23	Wed	27-Mar-19	Last payment run BACS/cheque dated 29 March 2019. Payment run to include ALL outstanding creditor payments (excluding disputed payments)	Val Taylor	Alice Hydes/Mark Cookson		

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
24	Wed	27-Mar-19	After last payment run, send email to all staff asking them not to enter any more creditor invoices until notified	Val Taylor			
25	Fri	29-Mar-19	Complete interim review and reconciliation of all capital income and expenditure, together with progress note	Andrew Cook			
26	Fri	29-Mar-19	Send email to all staff asking them not to use the purchasing, creditors or debtors modules of the Financials system until notified.	Val Taylor			
27	Fri	29-Mar-19	<u>ALL stock takes</u> to be carried out: <ul style="list-style-type: none"> • General Stores (Depot) • Paper • Canteen Stock • Civic Regalia 	Snr Accountant PF/PD	Sally Mason Helen Smith Helen Bolton Irene Williamson Olwen Heap		
28	Fri	29-Mar-19	<u>ALL stock takes</u> to be carried out: <ul style="list-style-type: none"> • Pool • Gallery/TIC 	Snr Accountant CS/ED	Colin Winterbottom		

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
29	Fri	29-Mar-19	<u>ALL stock takes</u> to be carried out: ❖ Pest Control	Andrew Cook	Penny Evans		
30	Fri	29-Mar-19	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 2019	Mike Walker	Matthew Woodward All staff responsible for purchasing		
31	Fri	29-Mar-19	Ensure All Creditor batches are closed and authorised and that Debtor invoices have all been authorised	Val Taylor	Alison Carins/Judith Woodend		
32	Fri	29-Mar-19	Ensure Creditor and Debtor Reconciliation reports balance.	Val Taylor	Alison Carins/Judith Woodend		
33	Fri	29-Mar-19	Ensure All Purchase Order requisitions are approved and authorised	Mike Walker	All staff responsible for purchasing		
34	Fri	29-Mar-19	Enter final emergency schedule for the year on to Creditors	Val Taylor	Karen Keenan/Carole Malone		

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
35	Fri	29-Mar-19	All sundry debtor write off/write on adjustments to be completed	Val Taylor			
36	Fri	29-Mar-19	Ensure Creditors/Debtors balance reports & Aged Debtors reports are set to run at overnight	Val Taylor			
37	Fri	29-Mar-19	<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>Andrea Westall/ Katherine McMahon</p> <p>Heather Yates</p> <p>Sarah Hayhurst</p> <p>Tracy Balko</p> <p>Bob Watson</p>		

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
38	Fri	29-Mar-19 (PM)	Print Bank Statement from HSBCnet and pass to cash office to allow for processing of any items in the bank account.	Snr Accountant PF/PD Sally Mason	Michelle West Lynne Ormerod		
39	Fri	29-Mar-19 (PM)	Absolute deadline for return of Officer and Member Interests Forms	Andrew Cook	Julie Smith Liz Rawson Olwen Heap		
40	Fri	29-Mar-19	All suspense accounts cleared down to nil	Andrew Cook Snr Accountant PF/PD Snr Accountant CS/ED	Matthew Woodward		
41	Fri	29-Mar-19	Full skeleton accounts prepared together with all restatements where applicable	Lawson Oddie			

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
42	Mon	01-Apr-19 (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			
43	Mon	01-Apr-19 (AM)	Change settings on creditor and debtor transaction codes: crinv, crvat, crcrn, crcre, crcvt, dbinv, dbvat, dbrn, dbcvt	Lawson Oddie			
44	Mon	01-Apr-19 (AM)	Change default year and budget settings – including funds checking budget for purchasing.	Lawson Oddie			
45	Mon	01-Apr-19	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		
46	Mon	01-Apr-19	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 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
47	Mon	01-Apr-19	Last date for the receipt of Grounds Maintenance timesheets.	Sally Mason	Alan Boyer		
48	Mon	01-Apr-19	Last date for the receipt of Works Administration and Vehicle Workshop timesheets.	Janice Tattersall	Adrian Harper		
49	Mon	01-Apr-19	Roll Forward purchase order commitments to new financial year and provide reports to Accountants	Snr Accountant CS/ED	Mike Walker		
50	Mon	01-Apr-19	Finalise PWLB interest and average interest rate for investments	Snr Accountant PF/PD			

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
51	Mon	01-Apr-19	<p>All remaining income (received after the final paying-in previously made on 29 March 2019) up to the close of 31 March 2019 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>Andrea Westall/ Katherine McMahon</p> <p>Heather Yates</p> <p>Sarah Hayhurst</p> <p>Tracy Balko</p> <p>Bob Watson</p>		
52	Mon	01-Apr-19	Income analysis sheets for Pool, TIC/Gallery to be passed to Janice Tattersall for period up to and including 31 March 2019	Janice Tattersall	<p>Colin Winterbottom (Pool)</p> <p>Andrea Westall/ Katherine McMahon (TIC and Gallery)</p>		
53	Mon	01-Apr-19	Cash office to have processed any remaining balances on all bank statements up to 31 March 2019	Janice Tattersall	Michelle West Lynne Ormerod		

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
54	Mon	01-Apr-19	Receipt of Council Tax and Business Rates prints	Sally Mason Lawson Oddie	Mark Edmondson		
55	Mon	01-Apr-19	Completed Statement 1's & 2's up to & incl. 31 March 2019 to be passed to Janice Tattersall and thereafter on a daily basis	Janice Tattersall	Michelle West Lynne Ormerod		
56	Mon	01-Apr-19	Last date for receipt of completed and authorised stock sheets : ❖ Stores ❖ Paper ❖ Canteen Stock ❖ Civic Regalia	Snr Accountant PF/PD	Sally Mason Helen Smith Helen Bolton Irene Williamson Olwen Heap		
57	Mon	01-Apr-19	Last date for receipt of completed and authorised stock sheets : • Pool • Gallery/TIC	Snr Accountant CS/ED	Colin Winterbottom		
58	Mon	01-Apr-19	Last date for receipt of completed and authorised stock sheets : • Pest Control	Andrew Cook	Penny Evans		
59	Mon	01-Apr-19	All sundry debtor control sheets for 2018/19 financial year to have been received in the Accounts Office	Val Taylor	All staff		

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
60	Mon	01-Apr-19	Last date for receipt of estimated debtor sheets	Andrew Cook Snr Accountant CS/ED Snr Accountant PF/PD	All staff		
61	Mon	01-Apr-19	All stores receipts/issues notes to be received in accounts section	Sally Mason	Helen Smith		
62	Wed	03-Apr-19	Last day for receipt of holiday and lieu time records from PAs	Andrew Cook	Irene Williamson Lynne Calver Colin Winterbottom Helen Smith Olwen Heap		
63	Thurs	04-Apr-19	Last day for entering old year creditor invoices on Financials	Val Taylor	All staff		
64	Thurs	04-Apr-19	Bank reconciliation to have been completed and authorised	Janice Tattersall			
65	Thurs	04-Apr-19	Entry of year end cash journals	Janice Tattersall			

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
66	Fri	05-Apr-19	Last date for processing of office staff capital, Works Admin and Grounds Maintenance Timesheets on to Financials	Sally Mason Janice Tattersall	Matthew Woodward		
67	Fri	05-Apr-19	Completion of non-financial elements of Narrative Report	Lawson Oddie	Val Taylor Michelle Smith Michelle Haworth		
68	Fri	05-Apr-19	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 	Snr Accountant PF/PD Andrew Cook Sally Mason	Matthew Woodward		
69	Fri	05-Apr-19	Last day for receipt of estimated creditor sheets	Andrew Cook	All staff		

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
70	Fri	05-Apr-19	Capital accounts finished and journals entered	Lawson Oddie	Andrew Cook		
71	Fri	05-Apr-19	Decision taken on assets to be added/written off	Lawson Oddie			
72	Fri	05-Apr-19	General Stores to be finalised	Sally Mason	Helen Smith		
73	Mon	08-Apr-19	Capital Financial data updated in Narrative Report	Lawson Oddie			
74	Mon	08-Apr-19	Receipt of IAS19 information from Lancashire County Council	Lawson Oddie			
75	Fri	12-Apr-19	Compensated absences analysis and ledger entries completed	Andrew Cook	Matthew Woodward		
76	Fri	12-Apr-19	Complete draft Housing Benefit subsidy claim and working papers	Dawn Slater			

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
77	Fri	12-Apr-19	Interest allocated	Snr Accountant PF/PD			
	Fri	19-Apr-19	Good Friday				
	Mon	22-Apr-19	Easter Monday				
78	Tues	23-Apr-19	Complete and submit Housing Benefit subsidy claim and working papers	Andrew Cook			
79	Tues	23-Apr-19	Closedown collection fund for Council Tax and inform LCC, Fire and Police	Lawson Oddie			

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
80	Tues	23-Apr-19	<p>Central establishment and other recharges to have been completed by:</p> <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 	<p>Snr Accountant PF/PD</p> <p>(see separate timetable)</p>			
81	Tues	23-Apr-19	<p>Central establishment and other recharges to have been completed by:</p> <ul style="list-style-type: none"> • Depot • Community Services • Grounds Maintenance • Vehicles and Plant • Balances on WKSAD and VEHCL • Refuse Collection 	<p>Snr Accountant PF/PD</p> <p>(see separate timetable)</p>			

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
82	Tues	23-Apr-19	<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>			
83	Tues	23-Apr-19	<p>IAS19/FRS17 adjustment journals (as required) to be entered by</p>	Lawson Oddie			
84	Tues	23-Apr-19	Update Narrative Report with Pensions data	Lawson Oddie			
85	Tues	23-Apr-19	<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>Mike Walker</p> <p>Snr Accountant CS/ED</p> <p>Andrew Cook</p>			

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
86	Fri	26-Apr-19	Final Transparency Data checked and published on the website	Andrew Cook Val Taylor Mike Walker Sally Mason			
87	Fri	26-Apr-19	VAT Shelter figures to be received from Ribble Valley Homes	Andrew Cook			
88	Fri	26-Apr-19	Closedown collection fund for Business Rates and inform LCC and Fire	Lawson Oddie			
89	Fri	26-Apr-19	Possible deadline for NNDR3	Mark Edmondson			
	Thurs	02-May-19	Election Day				

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
90	Fri	03-May-19	<p>ALL Service committee accounts to be finished and general fund summary account complete:</p> <p>Policy and Finance Planning and Development</p> <p>Community Services Economic Development</p> <p>Health and Housing</p>	<p>Snr Accountant PF/PD</p> <p>Snr Accountant CS/ED</p> <p>Andrew Cook</p>			
91	Fri	03-May-19	Final Income and Expenditure Cleardown Run	Lawson Oddie			
<u>ANY FURTHER JOURNALS FOR 2018/19 FINANCIAL YEAR TO BE AGREED WITH LAWSON ODDIE BEFORE ENTERING</u>							
	<i>Mon</i>	<i>06-May-19</i>	<i>May Day</i>				
92	Wed	08-May-19	Finalise Narrative Report with revenue financial data	Lawson Oddie			
93	Tues	09-May-19	Produce all key financial statements: Expenditure & Funding Analysis, CIES, MiRS, Balance Sheet, Cash Flow Statement	Lawson Oddie			
94	Wed	22-May-19	Report Annual Governance Statement and Findings of Review to CMT	Snr Auditor			

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
95	Fri	24-May-19	Annual Governance Statement to Leader and CE for signing	Snr Auditor			
96	Fri	24-May-19	Finalise all notes to the accounts	Lawson Oddie	Andrew Cook Snr Accountant PF/PD Snr Accountant CS/ED		
97	Fri	24-May-19	All working papers up to date and made available and checked for completeness on the shared area	Lawson Oddie	Andrew Cook Snr Accountant PF/PD Snr Accountant CS/ED Matthew Woodward		
	Mon	27-May-19	Spring Bank Holiday				
98	Fri	31-May-19	Accounts final sign off by Director of Resources and published as subject to audit on website	Jane Pearson	Lawson Oddie		
99	Fri	31-May-19	Accounts forwarded to Grant Thornton for commencement of audit	Lawson Oddie			
100	Fri	31-May-19	Advertise accounts available for inspection on website from 1 June 2018	Lawson Oddie	Sally Mason		

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
101	Mon	03-Jun-19	Period of public inspection starts (30 consecutive working days from sign off by Director of resources)	Lawson Oddie			
102	Mon	03-Jun-19	Grant Thornton commence final accounts audit	Grant Thornton			
103	Tues	11-Jun-19	Review meeting with Grant Thornton	Lawson Oddie	Grant Thornton		
104	Tues	11-Jun-19	Review meeting with Grant Thornton	Lawson Oddie			
105	Fri	14-Jun-19	WGA Return to be completed by (Unaudited)	Andrew Cook			
106	Tues	18-Jun-19	Review meeting with Grant Thornton	Lawson Oddie			
107	Fri	21-Jun-19	Revenue Outturn Forms to be completed by	Andrew Cook			
108	Tues	25-Jun-19	Review meeting with Grant Thornton	Lawson Oddie			
109	Fri	28-Jun-19	Capital Outturn Form to be completed by	Andrew Cook			

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
110	Tues	02-Jul-19	Review meeting with Grant Thornton	Lawson Oddie			
111	Mon	08-Jul-19	Clearance meeting with Grant Thornton	Jane Pearson Lawson Oddie	Grant Thornton		
112	Tues	09-Jul-19	Complete Audit Findings Report adjustments and issue final Statement of Accounts to Grant Thornton	Lawson Oddie	Grant Thornton		
113	Mon	15-Jul-19	Distribution date for Accounts and Audit Committee and Director of Resources (CFO) sign accounts for true and fair view	Lawson Oddie			
114	Wed	Potentially 24-Jul-19	Potential Accounts and Audit Committee meeting to consider the Audit Findings Report and approve Audited Final Accounts	Jane Pearson	Lawson Oddie		
115	Thurs	25-Jul-19	Receipt of Accounts opinion from Grant Thornton	Lawson Oddie	Grant Thornton		
116	Thurs	25-Jul-19	Audited Accounts to be published on website by	Lawson Oddie	Sally Mason		
117	Thurs	01-Aug-19	Close the Financial Year on the Financials system and roll forward balances.	Lawson Oddie			

Timetable for Closure of 2018/19 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
118	Fri	30-Aug-19	Whole of Government Accounts return (audited) to be completed by	Andrew Cook			