

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO ACCOUNTS AND AUDIT COMMITTEE

Agenda Item No 5

meeting date: 12 FEBRUARY 2020
title: CLOSURE OF ACCOUNTS TIMETABLE 2019/20
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 2020 and publish them including any certificate, opinion or report issued by the auditor, by 31 July 2020.
- 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 The closedown timetable shows that we are planning to present the audited statement of accounts at the proposed meeting of this committee on Wednesday 29 July 2020 for approval **(subject to approval of the proposed committee meeting timetable for 2020/21)**.

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

Timetable

- 5.4 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.
- 5.5 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.
- 6 RECOMMENDED THAT COMMITTEE
- 6.1 Endorse the suggested approach for the closure of the 2019/20 accounts.

HEAD OF FINANCIAL SERVICES

DIRECTOR OF RESOURCES

AA1-20/LO/AC
31 January 2020

For further information please ask for Lawson Oddie.

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
1	Mon	13-Jan-20	Arrange for full 5-yearly asset revaluations.	Head of Financial Services	Senior Accountant <i>(Policy and Finance Committee and Planning Committee)</i>		
2	Wed	15-Jan-20	Distribution of Officer and Member Interests forms with pay slips	Admin Officer/Mayor's Secretary HR Officer Systems and Payments Manager			
3	Wed	29-Jan-20	Deadline for return of Officer and Member Interests Form	Senior Accountant <i>(Health and Housing Committee)</i>	HR Officer Admin Officer/Mayor's Secretary		
4	Fri	07-Feb-20	Your Pensions Service – Request for pensions data check	Head of Financial Services	Systems and Payments Manager		
5	Mon	10-Feb-20	Send email to Heads of Service asking them to review the balance sheet Plant and Equipment items	Senior Accountant <i>(Policy and Finance Committee and Planning Committee)</i>	All Heads of Service		
6	Fri	14-Feb-20	Deadline date for confirmation of pensions data to Your Pensions Service	Head of Financial Services	Systems and Payments Manager		

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
7	Fri	21-Feb-20	Deadline for responses from Heads of Service following their review of balance sheet Plant and Equipment items	Senior Accountant <i>(Policy and Finance Committee and Planning Committee)</i>	All Heads of Service		
8	Mon	2-Mar-20 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	Procurement Assistant	All Senior Accountants		
9	Mon	9-Mar-20	Receipt of full revaluations data.	Head of Financial Services	Senior Accountant <i>(Policy and Finance Committee and Planning Committee)</i>		
10	Mon	09-Mar-20	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.	Senior Accountant <i>(Health and Housing Committee)</i>	All PAs Community Leisure and Sports Development Manager Store Person/Admin Officer Admin Officer/Mayor’s Secretary		
11	Fri	13-Mar-20	Update Intranet pages relating to the Closure of the Accounts.	Senior Accountant <i>(Health and Housing Committee)</i>	Accounting Technician <i>(Policy and Finance Committee and Planning Committee)</i>		

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
12	Fri	13-Mar-20	Circulation of closure email and estimated creditor/debtor sheets	Senior Accountant <i>(Health and Housing Committee)</i>			
13	Fri	13-Mar-20	All staff responsible for entering year end invoices onto Financials to have been contacted and any training required arranged.	Systems and Payments Manager	Payments Assistant		
14	Fri	13-Mar-20	Latest date for depreciation transactions to be entered on Civica Financials	Senior Accountant <i>(Policy and Finance Committee and Planning Committee)</i>			
15	Mon - Fri	16-Mar-20 to 20-Mar-20	Grant Thornton on site for Interim Audit Work	Head of Financial Services			
16	Mon	16-Mar-20	Send Request for all utilities meter readings to be taken as at 31 March 2020	Senior Accountant <i>(Policy and Finance Committee and Planning Committee)</i>	Accounting Technician <i>(Policy and Finance Committee and Planning Committee)</i> Head of Engineering Services Principal Surveyor		

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
17	Mon-Tues	16-Mar-20 to 31-Mar-20	Continually ensure that all suspense accounts are cleared to nil	All Senior Accountants Systems and Payments Manager	Trainee Accounting Technician		
18	Mon - Fri	16-Mar-20 to 27-Mar-20	Continually review credit balances on Debtors prior to final run of Creditor Payments	Systems and Payments Manager	Payments Assistant		
19	Mon - Fri	16-Mar-20 to 27-Mar-20	Continually review disputed creditor invoices and debit balances prior to final run of Creditor Payments	Systems and Payments Manager	Payments Assistant		
20	Fri	20-Mar-20	Request information from Onward Homes for VAT shelter arrangement	Senior Accountant <i>(Health and Housing Committee)</i>			
21	Mon	23-Mar-20	Send out year-end stocktake sheets	All Senior Accountants			
22	Fri	27-Mar-20	Last payment run BACS/cheque dated 31 March 2020. Payment run to include ALL outstanding creditor payments (excluding disputed payments)	Systems and Payments Manager	CRM and Web Development Officer		
23	Fri	27-Mar-20	After last payment run, send email to all staff asking them not to enter any more creditor invoices until notified	Systems and Payments Manager			

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
24	Fri	27-Mar-20	Complete interim review and reconciliation of all capital income and expenditure.	Senior Accountant <i>(Health and Housing Committee)</i>			
25	Tues PM	31-Mar-20	Send email to all staff asking them not to use the purchasing, creditors or debtors modules of the Financials system until notified.	Systems and Payments Manager			
26	Tues	31-Mar-20	<p>ALL stock takes to be carried out:</p> <ul style="list-style-type: none"> • General Stores (Depot) • Paper • Canteen Stock • Civic Regalia 	Senior Accountant <i>(Policy and Finance Committee and Planning Committee)</i>	<p>Accounting Technician <i>(Policy and Finance Committee and Planning Committee)</i></p> <p>Store Person/Admin Officer</p> <p>Printing and Stationery Officer</p> <p>Admin Officer/Mayor's Secretary</p> <p>PA to Director of Community Services</p>		

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
27	Tues	31-Mar-20	<p>ALL stock takes to be carried out:</p> <ul style="list-style-type: none"> • Pool • Gallery/TIC 	Senior Accountant (Community Services Committee and Economic Development Committee)	Community Leisure and Sports Development Manager		
28	Tues	31-Mar-20	<p>ALL stock takes to be carried out:</p> <ul style="list-style-type: none"> ❖ Pest Control 	Senior Accountant (Health and Housing Committee)	Pest Control Officer		
29	Tues	31-Mar-20	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 2020	Procurement Assistant	Trainee Accounting Technician All staff responsible for purchasing		
30	Tues	31-Mar-20	Ensure All Creditor batches are closed and authorised and that Debtor invoices have all been authorised	Systems and Payments Manager	Payments Assistant		
31	Tues	31-Mar-20	Ensure Creditor and Debtor Reconciliation reports balance.	Systems and Payments Manager	Payments Assistant		
32	Tues	31-Mar-20	Ensure All Purchase Order requisitions are approved and authorised	Procurement Assistant	All staff responsible for purchasing		
33	Tues	31-Mar-20	Enter final emergency schedule for the year on to Creditors	Systems and Payments Manager	Clerical Assistant (Payments Team)		

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
34	Tues	31-Mar-20	All sundry debtor write off/write on adjustments to be completed	Systems and Payments Manager			
35	Tues	31-Mar-20	Ensure Creditors/Debtors balance reports & Aged Debtors reports are set to run at overnight	Systems and Payments Manager			
36	Tues	31-Mar-20	<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 	Accounting Technician (Community Services Committee and Economic Development Committee)	Planning Admin Assistant Community Leisure and Sports Development Manager Gallery and Information Centre Supervisor Parking Administration Assistant Joiners Arms Scheme Warden Health and Fitness Development Officer Market Officer		

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
37	Tues PM	31-Mar-20	Absolute deadline for return of Officer and Member Interests Forms	Senior Accountant <i>(Health and Housing Committee)</i>	HR Officer Admin Officer/Mayor's Secretary		
38	Tues	31-Mar-20	All suspense accounts cleared down to nil where possible	All Senior Accountants	Trainee Accounting Technician		
39	Tues	31-Mar-20	Full skeleton accounts prepared together with all restatements where applicable	Head of Financial Services			
40	Wed	01-Apr-20 (AM)	Send REMINDER email to all staff asking them not to use the purchasing, creditors or debtors modules of the Financials system until notified.	Systems and Payments Manager			
41	Wed	01-Apr-20 (AM)	Change settings on creditor and debtor transaction codes: crinv, crvat, crcrn, crcr, crcvt, dbinv, dbvat, dbcrn, dbcv	Head of Financial Services			
42	Wed	01-Apr-20 (AM)	Change default year and budget settings – including funds checking budget for purchasing.	Head of Financial Services			

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
43	Wed	01-Apr-20	All staff responsible for petty cash books/floats/receipts to have brought them to the Accounts Section.	Accounting Technician <i>(Community Services Committee and Economic Development Committee)</i>	PA to Chief Executive Senior Planning Admin Officer PA to Director of Community Services Store Person/Admin Officer Arts Development Officer Community Leisure and Sports Development Manager		
44	Wed	01-Apr-20	Last date for the receipt of office staff capital timesheets for charging to capital schemes	Accounting Technician <i>(Policy and Finance Committee and Planning Committee)</i>	All capital scheme lead officers		

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
45	Wed	01-Apr-20	Last date for the receipt of Grounds Maintenance timesheets.	Accounting Technician <i>(Policy and Finance Committee and Planning Committee)</i>	Amenity Cleansing and Grounds Maintenance Manager		
46	Wed	01-Apr-20	Last date for the receipt of Works Administration and Vehicle Workshop timesheets.	Accounting Technician <i>(Community Services Committee and Economic Development Committee)</i>	Head of Engineering Services		
47	Wed	01-Apr-20	Roll Forward purchase order commitments to new financial year and provide reports to Senior Accountants	Senior Accountant <i>(Community Services Committee and Economic Development Committee)</i>	Procurement Assistant		
48	Wed	01-Apr-20	Finalise PWLB interest and average interest rate for investments	Senior Accountant <i>(Policy and Finance Committee and Planning Committee)</i>			

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
49	Wed	01-Apr-20	<p>All remaining income (received after the final paying-in previously made on 31 March) up to the close of 31 March 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 	<p>Accounting Technician (Community Services Committee and Economic Development Committee)</p>	<p>Planning Admin Assistant</p> <p>Community Leisure and Sports Development Manager</p> <p>Gallery and Information Centre Supervisor</p> <p>Parking Administration Assistant</p> <p>Joiners Arms Scheme Warden</p> <p>Health and Fitness Development Officer</p> <p>Market Officer</p>		

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
50	Wed	01-Apr-20	Income analysis sheets for Pool, TIC/Gallery to be passed to Accounting Technician (<i>Community Services Committee and Economic Development Committee</i>) for period up to and including 31 March	Accounting Technician (<i>Community Services Committee and Economic Development Committee</i>)	Community Leisure and Sports Development Manager Gallery and Information Centre Supervisor		
51	Wed	01-Apr-20	Cash office to have processed any remaining balances on all bank statements up to 31 March	Accounting Technician (<i>Community Services Committee and Economic Development Committee</i>)	Senior Cashier		
52	Wed	01-Apr-20	Receipt of Council Tax and Business Rates prints	Head of Financial Services Accounting Technician (<i>Policy and Finance Committee and Planning Committee</i>)	Head of Revenues and Benefits		
53	Wed	01-Apr-20	Completed Statement 1's & 2's up to & incl. 31 March to be passed to Accounting Technician (<i>Community Services Committee and Economic Development Committee</i>) and thereafter on a daily basis	Accounting Technician (<i>Community Services Committee and Economic Development Committee</i>)	Senior Cashier		

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
54	Wed	01-Apr-20	Last date for receipt of completed and authorised stock sheets : ❖ Stores ❖ Paper ❖ Canteen Stock ❖ Civic Regalia	Senior Accountant <i>(Policy and Finance Committee and Planning Committee)</i>	Accounting Technician <i>(Policy and Finance Committee and Planning Committee)</i> Store Person/Admin Officer Printing and Stationery Officer PA to Director of Community Services Admin Officer/Mayor's Secretary		
55	Wed	01-Apr-20	Last date for receipt of completed and authorised stock sheets : • Pool • Gallery/TIC	Senior Accountant <i>(Community Services Committee and Economic Development Committee)</i>	Community Leisure and Sports Development Manager		
56	Wed	01-Apr-20	Last date for receipt of completed and authorised stock sheets : • Pest Control	Senior Accountant <i>(Health and Housing Committee)</i>	Pest Control Officer		

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
57	Wed	01-Apr-20	All sundry debtor control sheets for 2019/20 financial year to have been received in the Accounts Office	Systems and Payments Manager	All staff		
58	Wed	01-Apr-20	Last date for receipt of estimated debtor sheets	All Senior Accountants	All staff		
59	Wed	01-Apr-20	All stores receipts/issues notes to be received in accounts section	Accounting Technician <i>(Policy and Finance Committee and Planning Committee)</i>	Store Person/Admin Officer		
60	Fri	03-Apr-20	Last day for receipt of holiday and lieu time records from PAs	Senior Accountant <i>(Health and Housing Committee)</i>	PA to Director of Community Services PA to Chief Executive Community Leisure and Sports Development Manager Store Person/Admin Officer Admin Officer/Mayor's Secretary		

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
61	Fri	03-Apr-20	Last day for entering old year creditor invoices on Financials	Systems and Payments Manager	All staff		
62	Mon	06-Apr-20	Bank reconciliation to have been completed and authorised	Accounting Technician <i>(Community Services Committee and Economic Development Committee)</i>			
63	Mon	06-Apr-20	Entry of year end cash journals	Accounting Technician <i>(Community Services Committee and Economic Development Committee)</i>			
64	Mon	06-Apr-20	Last date for processing of office staff capital, Works Admin and Grounds Maintenance Timesheets on to Financials	Accounting Technician <i>(Policy and Finance Committee and Planning Committee)</i> Accounting Technician <i>(Community Services Committee and Economic Development Committee)</i>	Trainee Accounting Technician		

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
65	Mon	06-Apr-20	Completion of non-financial elements of Narrative Report	Head of Financial Services	Systems and Payments Manager Head of HR Principal Policy and Performance Officer Trainee Accounting Technician		
66	Mon	06-Apr-20	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 	Senior Accountant <i>(Policy and Finance Committee and Planning Committee)</i> Senior Accountant <i>(Health and Housing Committee)</i> Accounting Technician <i>(Policy and Finance Committee and Planning Committee)</i>	Trainee Accounting Technician		
67	Mon	06-Apr-20	Last day for receipt of estimated creditor sheets	Senior Accountant <i>(Health and Housing Committee)</i>	All staff		

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
68	Mon	06-Apr-20	Capital accounts finished and journals entered	Head of Financial Services	Senior Accountant <i>(Health and Housing Committee)</i>		
69	Mon	06-Apr-20	Decision taken on assets to be added/written off	Head of Financial Services			
70	Mon	06-Apr-20	General Stores to be finalised	Accounting Technician <i>(Policy and Finance Committee and Planning Committee)</i>	Store Person/Admin Officer		
71	Thurs	09-Apr-20	Capital Financial data updated in Narrative Report	Head of Financial Services			
72	Thurs	09-Apr-20	Compensated absences analysis and ledger entries completed	Senior Accountant <i>(Health and Housing Committee)</i>	Trainee Accounting Technician		
	Fri	10-Apr-20	Good Friday				
	Mon	13-Apr-20	Easter Monday				
73	Tues	14-Apr-20	Receipt of IAS19 information from Lancashire County Council	Head of Financial Services			

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
74	Tues	14-Apr-20	Complete draft Housing Benefit subsidy claim and working papers	Benefits Manager			
75	Tues	14-Apr-20	Interest allocated	Senior Accountant <i>(Policy and Finance Committee and Planning Committee)</i>			
76	Fri	17-Apr-20	Asset revaluations as provided by the Valuation Office entered on to Technology Forge and journaled on to Financials	Senior Accountant <i>(Policy and Finance Committee and Planning Committee)</i>			
77	Mon	20-Apr-20	Complete and submit Housing Benefit subsidy claim and working papers	Senior Accountant <i>(Health and Housing Committee)</i>			
78	Mon	20-Apr-20	Closedown collection fund for Council Tax and inform LCC, Fire and Police	Head of Financial Services			

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
79	Wed	22-Apr-20	<p>Central establishment and other recharges to have been completed by:</p> <ul style="list-style-type: none"> • Council Offices • Civic Suite • IT Services • Resources • Chief Executives • Economic Development 	<p>Senior Accountant <i>(Policy and Finance Committee and Planning Committee)</i></p> <p>(see separate timetable)</p>			
80	Wed	22-Apr-20	<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>Senior Accountant <i>(Community Services Committee and Economic Development Committee)</i></p> <p>(see separate timetable)</p>			
81	Wed	22-Apr-20	<p>Central establishment and other recharges to have been completed by:</p> <ul style="list-style-type: none"> • Use of Market Buildings 	<p>Senior Accountant <i>(Health and Housing Committee)</i></p> <p>(see separate timetable)</p>			

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
82	Wed	22-Apr-20	IAS19 adjustment journals (as required) to be entered by	Head of Financial Services			
83	Wed	22-Apr-20	Update Narrative Report with Pensions data	Head of Financial Services			
84	Wed	22-Apr-20	<p>Data produced for checking and review in respect of Data Transparency requirements</p> <p>Senior Officers Salaries/remuneration</p> <ul style="list-style-type: none"> • Members' Allowances • Expenditure >£250 • Grants to Voluntary Organisations • Procurement ITT and Contracts/Payments > £5k • Car Parking Account 	Senior Accountant (Health and Housing Committee)	<p>Systems and Payments Manager</p> <p>Accounting Technician (Policy and Finance Committee and Planning Committee)</p> <p>Procurement Assistant</p> <p>Senior Accountant (Community Services Committee and Economic Development Committee)</p>		

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
85	Fri	24-Apr-20	Final Transparency Data checked and published on the website	Senior Accountant <i>(Health and Housing Committee)</i>	Systems and Payments Manager Procurement Assistant Accounting Technician <i>(Policy and Finance Committee and Planning Committee)</i>		
86	Fri	24-Apr-20	VAT Shelter figures to be received from Onward Homes	Senior Accountant <i>(Health and Housing Committee)</i>			
87	Fri	24-Apr-20	Closedown collection fund for Business Rates and inform LCC and Fire	Head of Financial Services			
88	Fri	24-Apr-20	Possible deadline for NNDR3	Head of Revenues and Benefits			
89	Mon	04-May-20	ALL Service committee accounts to be finished and general fund summary account complete	All Senior Accountants			
90	Mon	04-May-20	Final Income and Expenditure Cleardown Run	Head of Financial Services			

ANY FURTHER JOURNALS FOR 2019/20 FINANCIAL YEAR TO BE AGREED WITH HEAD OF FINANCIAL SERVICES BEFORE ENTERING

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
	<i>Thurs</i>	<i>07-May-20</i>	<i>Police and Crime Commissioner Elections</i>				
	<i>Fri</i>	<i>08-May-20</i>	<i>Early May Bank Holiday (75th Anniversary of VE Day)</i>				
91	Mon	11-May-20	Finalise Narrative Report with revenue financial data	Head of Financial Services			
92	Mon	18-May-20	Produce all key financial statements: Expenditure & Funding Analysis, CIES, MiRS, Balance Sheet, Cash Flow Statement	Head of Financial Services			
93	Wed	20-May-20	Report Annual Governance Statement and Findings of Review to CMT	Internal Auditor			
94	Fri	22-May-20	Annual Governance Statement to Leader and CE for signing	Internal Auditor			
95	Fri	22-May-20	Finalise all notes to the accounts	Head of Financial Services	All Senior Accountants		
	<i>Mon</i>	<i>25-May-20</i>	<i>Spring Bank Holiday</i>				
96	Tues	26-May-20	All working papers up to date and made available and checked for completeness on the shared area	Head of Financial Services	All Senior Accountants Trainee Accounting Technician		

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
97	Fri	29-May-20	Accounts final sign off by Director of Resources and published as subject to audit on website	Director of Resources	Head of Financial Services		
98	Fri	29-May-20	Accounts forwarded to Grant Thornton for commencement of audit	Head of Financial Services			
99	Fri	29-May-20	Advertise accounts available for inspection on website from Monday 1 June 2020	Head of Financial Services	Accounting Technician <i>(Policy and Finance Committee and Planning Committee)</i>		
100	Mon	01-Jun-20	Period of public inspection starts (30 consecutive working days from sign off by Director of resources)	Head of Financial Services			
101	Mon	01-Jun-20	Grant Thornton commence final accounts audit	Grant Thornton			
102	Tues	09-Jun-20	Review meeting with Grant Thornton	Head of Financial Services			
103	Fri	12-Jun-20	WGA Return to be completed (Unaudited)	Senior Accountant <i>(Health and Housing Committee)</i>			
104	Tues	16-Jun-20	Review meeting with Grant Thornton	Head of Financial Services			

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
105	Fri	19-Jun-20	Revenue Outturn Forms to be completed	Senior Accountant <i>(Health and Housing Committee)</i>			
106	Tues	23-Jun-20	Review meeting with Grant Thornton	Head of Financial Services			
107	Fri	26-Jun-20	Capital Outturn Form to be completed	Senior Accountant <i>(Health and Housing Committee)</i>			
108	Tues	30-Jun-20	Review meeting with Grant Thornton	Head of Financial Services			
109	Mon	06-Jul-20	Clearance meeting with Grant Thornton	Director of Resources Head of Financial Services	Grant Thornton		
110	Tues	07-Jul-20	Complete Audit Findings Report adjustments and issue final Statement of Accounts to Grant Thornton	Head of Financial Services	Grant Thornton		
111	Mon	20-Jul-20	Distribution date for Accounts and Audit Committee and Director of Resources (CFO) sign accounts for true and fair view	Head of Financial Services			

Timetable for Closure of 2019/20 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
112	Wed	Potentially 29-Jul-20	Proposed Accounts and Audit Committee meeting date - to consider the Audit Findings Report and approve Audited Final Accounts	Director of Resources	Head of Financial Services		
113	Thurs	30-Jul-20	Receipt of Accounts opinion from Grant Thornton	Head of Financial Services	Grant Thornton		
114	Thurs	30-Jul-20	Audited Accounts to be published on website by	Head of Financial Services	Accounting Technician <i>(Policy and Finance Committee and Planning Committee)</i>		
115	Mon	03-Aug-20	Close the Financial Year on the Financials system and roll forward balances.	Head of Financial Services			
116	Fri	28-Aug-20	Whole of Government Accounts return (audited) to be completed	Senior Accountant <i>(Health and Housing Committee)</i>			