

RIBBLE VALLEY BOROUGH COUNCIL

REPORT TO ACCOUNTS AND AUDIT COMMITTEE

Agenda Item No 5

meeting date: 1 APRIL 2015
title: CLOSURE OF ACCOUNTS TIMETABLE 2014/15
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 30 June 2015 and publish them including any certificate, opinion or report issued by the auditor, by 30 September 2015.
- 1.2 To inform members of the benefits of closing down our accounts by these deadlines, 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 (2003) set out detailed prescription about the format and content of the statement of accounts and allocate certain responsibilities to participants in the accounts production process. In addition the Accounts and Audit Regulations (2006) introduced significant changes to these regulations. Further amendments were also made in 2009 and the regulations were more recently consolidated in 2011.
- 2.2 The Regulations state that authorities must closedown their accounts by the end of June each year. This has important implications for local authorities in terms of planning to ensure critical tasks were met and the approval of accounts carried out by the deadline.

3 THE ACCOUNTS AND AUDIT REGULATIONS

- 3.1 The principal matters covered by the regulations relevant to accounts preparation are:
 - the director of finance 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
 - the director of finance is required to certify that the accounts give a “true and fair view” of the financial position
 - a committee or members meeting as a whole are to approve the accounts as soon as is reasonably practicable
 - an annual review of the effectiveness of internal controls is required, which will feed into a statement on the system of internal control to be included in the statement of accounts (England only)
 - the authority is to advertise electors’ rights before the statutory inspection period and upon certification that the audit is complete

- the authority is to allow access to the accounts and specified supporting documents during the public inspection period
- publication of the accounts is to be achieved by particular dates.

The Regulations stipulate various responsibilities for the closure of accounts;

Members	<ul style="list-style-type: none"> • Ensuring adequate and effective financial management • Ensuring that the authority has a sound system of internal control that facilitates the effective exercise of its functions and which includes arrangements for the management of risk • Maintaining an adequate and effective system of internal audit in accordance with proper audit practices (the CIPFA Code of Practice for Internal Audit in Local Government in the UK) • Ensuring that the statement of accounts is prepared in accordance with the Regulations • Approving by a resolution of a committee or members meeting as a whole as soon as is reasonably practicable after audit • Signing and dating of the statement of accounts by the presiding member at the approval
Chief Finance Officer	<ul style="list-style-type: none"> • Determining on behalf of the authority; <ul style="list-style-type: none"> ✓ its accounting records (including the form of accounts and supporting accounting records) ✓ its accounting control systems and ensuring that they are observed and that accounting records are maintained in accordance with 'proper practices' and are kept up to date • Ensuring that accounting records are sufficient to show the authority's transactions and to enable the chief finance officer to ensure that the statement of accounts complies with the Regulations. In particular, the records shall contain: <ul style="list-style-type: none"> ✓ entries from day to day of all monies received and expended and the matters to which the income and expenditure account relates ✓ a record of the assets and liabilities of the authority ✓ a record of income and expenditure in relation to claims for government contributions, grants and subsidies

- Ensuring that accounting control systems include:
 - ✓ measures to ensure financial transactions are recorded as soon as reasonably practicable and as accurately as reasonably possible
 - ✓ measures to enable the prevention and detection of fraud and corruption
 - ✓ the ability to reconstitute any lost records
 - ✓ identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions
 - ✓ procedures to ensure that uncollectable amounts (including bad debts) are not written off except with the approval of the responsible financial officer (RFO) (or their nominee) and that approval is shown in the accounting records
 - ✓ measures to ensure that risk is managed appropriately
- Signing and dating the statement of accounts, no later than 30 June, and certifying that it gives a “true and fair view” of the financial position of the body at the end of the year and its income and expenditure

3.2 The Regulations also contain important procedural requirements for the accounts production process;

- ❖ Authorities are required to publish their accounts as soon as reasonably possible after the auditor has certified the audit closed and in any event no later than **30 September**.
- ❖ The Regulations do not define what constitutes ‘publication’, but do confirm that it must be something more than inclusion in the agenda papers of a council or committee meeting. In previous years we decided to ‘publish’ our accounts on our website. We intend to continue publishing our accounts via this method.
- ❖ Authorities must advertise that the audit has been concluded and that the statement of accounts is available for inspection by the electors including the address at which and the hours during which the accounts are available for inspection and details of where the statement of accounts may be found on the councils web site.
- ❖ The auditor is responsible for appointing a day on which electors may exercise their rights to ask questions about the accounts and make objections and for notifying the authority of the date. The authority must make available for public inspection the accounts and supporting documents for **20 working days** before the auditor’s appointed day.
- ❖ The authority must advertise the inspection period at least **14 days before** it is to commence.

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. If members fully scrutinise the accounts authorities are in an ideal situation:

- ❖ An interested readership will encourage a focus to disclosures
- ❖ A source of challenge for the content and presentation of the statement of accounts
- ❖ Demand for prompt production at the highest level in the authority that will provide muscle to attempts to meet deadlines

5 ISSUES FACING RIBBLE VALLEY

5.1 ***Budget Pressures***

Members will recall the setting of the 2015/16 budget and more significantly the forecast savings needed in the future, based on the current medium term forecast. It is therefore imperative that the accounts for the current year are closed as soon as reasonably practicable in order to inform the budget setting process for 2016/17. We will then be in a position to consider the council's reserves and balances and areas of over/under spending.

5.2 ***Practical Issues***

Last year our accounts were approved by the Accounts and Audit Committee on 25 June 2014. The final accounts, following amendments suggested by our auditors (via their Audit Findings Report), were also approved by the Accounts and Audit Committee on 27 August 2014. This arrangement worked very well with the Committee members able to give due consideration to the accounts and scrutinise areas they felt necessary.

The Accounts and Audit Regulations 2011 removed the requirement for this committee to approve the statement of accounts by the 30 June following the end of the financial year. The new requirement is for the responsible financial officer to sign and date the statements as a 'true and fair view' by no later than the 30 June.

At the time of this change, it was agreed that as good practice we would continue to seek member approval at this committee before the end of June. Therefore the statement of accounts will be presented at the next meeting of this committee on Wednesday 24 June 2015 (**subject to approval of the proposed committee meeting timetable for 2015/16**) for approval. This will be prior to the commencement of the external audit, which starts on the 29 June.

The amended final accounts, following any adjustments agreed with our auditors, will need to be approved by the end of September. Once again our external auditors are seeking to sign off the council's statement of accounts early and as a result the audited statement of accounts will be brought back to this committee on Wednesday 26 August 2015 (**subject to approval of the proposed committee meeting timetable for 2015/16**) for approval. It is important that all members endeavour to attend in order to ensure that the meeting is quorate.

5.3 ***Resource Implications***

It should be stressed that the timetable attached assumes a full complement of accountancy staff. However, there are not anticipated to be the same level of amendment to the accounts as seen in some of the previous years.

5.4 ***Timetable***

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.

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.

5.5 ***The Future of Local Audit***

During August 2010, the Secretary of State for Communities and Local Government announced plans for new arrangements for the audit of local public bodies in England. The Local Audit and Accountability Act received Royal Assent in January 2014 and required secondary legislation to give effect to the new local audit arrangements. The Department for Communities and Local Government (DCLG) launched the Local Audit Consultation to seek views about the content of a large part of the proposed secondary legislation, in order to refine the regulations.

One of the areas of change proposed was the bringing forward of the date by which the audited statement of accounts must be published from September to the end of July with effect from the 2017/18 financial year.

On 5 December 2014, DCLG published the document "Future of Local Audit - Consultation on Secondary Legislation: Summary of Responses and the Government Response". Within the responses, DCLG stated that by giving 3-4 years' notice of the changes, they were providing authorities and auditors with a reasonable timescale to adjust and that DCLG were therefore minded to retain the proposed approach in bringing forward the date by which the accounts must be published to July, for the financial year 2017/18.

There have been some relatively minor changes made to the attached closedown timetable to bring forward a number of tasks. We will be working closely with Grant Thornton in order to establish how we can work together to achieve this new deadline for the 2017/18 statement of accounts. Additionally we will begin a review of how we structure our working practices during the financial year in order to ease the year end process.

DCLG has warned that it may revisit this issue 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 have a major impact on staffing resources.

6 RECOMMENDED THAT COMMITTEE

6.1 Endorse the suggested approach for the closure of the 2014/15 accounts.

HEAD OF FINANCIAL SERVICES
AA4-15/LO/AC
18 March 2015

DIRECTOR OF RESOURCES

For further information please ask for Lawson Oddie.

**Timetable for Closure of 2014/15
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
1		02 – 20 Mar 2015	Grant Thornton on site. Interim Audit looking at Financial Systems work	Lawson Oddie			
2	Mon	09-Mar-15	Send Request for all utilities meter readings to be taken as at 31 March 2015	Amy Johnson	Kay Plant Adrian Harper Tim Lynas		
3	Wed	18-Mar-15	Update Intranet pages relating to the Closure of the Accounts.	Andrew Cook	Kay Plant		
4	Wed	18-Mar-15	Circulation of closure memo and estimated creditor/debtor sheets	Andrew Cook			
5	Fri	20-Mar-15	All staff responsible for entering year end invoices onto Financials to have been contacted and any training required arranged.	Karen Anderson			
6	Mon	23-Mar-15 and on-going	Review of “open” purchase orders , i.e. cancel/match up to invoice/keep under review to accrue	Amy Johnson	Trudy Holderness Beth Taylor Andrew Cook		

**Timetable for Closure of 2014/15
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
7	Thurs	26-Mar-15	Review credit balances on Debtors prior to final run of Creditor Payments	Karen Anderson	Liz Nash/Alison Carins		
8	Thurs	26-Mar-15	Review disputed creditor invoices and debit balances prior to final run of Creditor Payments	Karen Anderson	Liz Nash/Alison Carins		
9	Thurs	26-Mar-15	Last payment run BACS/cheque dated 30 March 2015. Payment run to include ALL outstanding creditor payments (excluding disputed payments)	Karen Anderson	David Saunders		
10	Thurs	26-Mar-15	Send email to all staff asking them not to use the purchasing, creditors or debtors modules of the Financials system until notified.	Karen Anderson			
11	Tues	31-Mar-15	<p><u>ALL stock takes</u> to be carried out:</p> <ul style="list-style-type: none"> • General Stores (Depot) • Paper • Canteen Stock • Civic Regalia 	Trudy Holderness	Kay Plant Helen Smith Helen Bolton Irene Williamson Olwen Heap		

**Timetable for Closure of 2014/15
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
12	Tues	31-Mar-15	<p><u>ALL stock takes</u> to be carried out:</p> <ul style="list-style-type: none"> • Pool • Gallery/TIC 	Amy Johnson	Colin Winterbottom		
13	Tues	31-Mar-15	<p><u>ALL stock takes</u> to be carried out:</p> <ul style="list-style-type: none"> • Pest Control 	Andrew Cook	Karen Kenyon		
14	Tues	31-Mar-15	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 2015	Beth Taylor	All staff responsible for purchasing		
15	Tues	31-Mar-15	Ensure Creditor and Debtor Reconciliation reports balance.	Karen Anderson	Liz Nash/Alison Carins		
16	Tues	31-Mar-15	Ensure All Creditor batches are closed and authorised and that Debtor invoices have all been authorised	Karen Anderson	Liz Nash/Alison Carins		

**Timetable for Closure of 2014/15
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
17	Tues	31-Mar-15	Ensure All Purchase Order requisitions are approved and authorised	Beth Taylor	All staff responsible for purchasing		
18	Tues	31-Mar-15	Enter final emergency schedule for the year on to Creditors	Karen Anderson	Karen Keenan/Carole Malone		
19	Tues	31-Mar-15	Bank Transfer to be undertaken between General Account and Disbursements Account	Karen Anderson	Trudy Holderness Kay Plant		
20	Tues	31-Mar-15	Ensure Creditors/Debtors balance reports & Aged Debtors reports are set to run at overnight	Karen Anderson			

**Timetable for Closure of 2014/15
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
21	Tues	31-Mar-15	<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 	Sally Mason/Val Taylor	Jane Tucker Colin Winterbottom Stephanie Hibbert / Helen Cresswell Heather Yates		
22	Tues	31-Mar-15 (PM)	Print Bank Statement from HSBCnet and pass to cash office to allow for processing of any items in the bank account	Trudy Holderness Kay Plant	Michelle West		
23	Wed	1-Apr-15 (AM)	Send REMINDER email to all staff asking them not to use the purchasing, creditors or debtors modules of the Financials system until notified.	Karen Anderson			
24	Wed	1-Apr-15	Change settings on creditor and debtor transaction codes: crinv, crvat, crcrn, crcre, crcv, dbinv, dbvat, dbrn, dbcv	Lawson Oddie			

**Timetable for Closure of 2014/15
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
25	Wed	1-Apr-15	Change default year and budget settings – including funds checking budget for purchasing.	Lawson Oddie			
26	Wed	1-Apr-15	All staff responsible for petty cash books/floats/receipts to have brought them to the Accounts Section.	Sally Mason/Val Taylor	Lynne Calver Lesley Lund Irene Williamson Helen Smith Katherine Rodgers Colin Winterbottom Rachael Stott		
27	Wed	1-Apr-15	Last date for the receipt of office staff capital timesheets for charging to capital schemes	Kay Plant	All capital scheme lead officers		
28	Wed	1-Apr-15	Last date for the receipt of Grounds Maintenance timesheets.	Kay Plant	Alan Boyer		
29	Wed	1-Apr-15	Last date for the receipt of Works Administration and Vehicle Workshop timesheets.	Sally Mason/Val Taylor	Adrian Harper		

**Timetable for Closure of 2014/15
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
30	Wed	1-Apr-15	Roll Forward purchase order commitments to new financial year and provide reports to Accountants	Amy Johnson	Beth Taylor		
31	Wed	1-Apr-15	Finalise PWLB interest and average interest rate for investments	Trudy Holderness			
32	Wed	1-Apr-15	<p>All remaining income (received after the final paying-in previously made on 31 March 2014) up to the close of 31 March 2014 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 	Sally Mason/Val Taylor	Jane Tucker Colin Winterbottom Stephanie Hibbert / Helen Cresswell Heather Yates		

**Timetable for Closure of 2014/15
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
33	Wed	1-Apr-15	Income analysis sheets for Pool, TIC/Gallery to be passed to Val Taylor/Sally Mason for period up to and including 31 March 2014	Sally Mason/Val Taylor	Colin Winterbottom (Pool) Stephanie Hibbert / Helen Cresswell (TIC and Gallery)		
34	Wed	1-Apr-15	Request information from Ribble Valley Homes for VAT shelter arrangement	Andrew Cook			
35	Wed	1-Apr-15	Cash office to have processed any remaining balances on all bank statements up to 31 March 2014	Sally Mason/Val Taylor	Michelle West		
36	Thurs	02-Apr-15	Interest allocated	Trudy Holderness			
37	Thurs	02-Apr-15	Completed Statement 1's & 2's up to & incl. 31 March 2015 to be passed to Val Taylor/Sally Mason and thereafter on a daily basis	Sally Mason/Val Taylor	Michelle West		

Timetable for Closure of 2014/15 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
38	Thurs	02-Apr-15	Last date for receipt of completed and authorised stock sheets : <ul style="list-style-type: none"> • Stores • Paper • Canteen Stock • Civic Regalia 	Trudy Holderness	Kay Plant Helen Smith Helen Bolton Irene Williamson Olwen Heap		
39	Thurs	02-Apr-15	Last date for receipt of completed and authorised stock sheets : <ul style="list-style-type: none"> • Pool • Gallery/TIC 	Amy Johnson	Colin Winterbottom		
40	Thurs	02-Apr-15	Last date for receipt of completed and authorised stock sheets : <ul style="list-style-type: none"> • Pest Control 	Andrew Cook	Karen Kenyon		
41	Thurs	02-Apr-15	Last date for receipt of Council Tax and Business Rates prints	Kay Plant	Mark Edmondson		
42	Thurs	02-Apr-15	All sundry debtor control sheets for 2014/15 financial year to have been received in the Accounts Office	Karen Anderson	All staff		
43	Fri	3-Apr-15	Good Friday				
44	Mon	6-Apr-15	Easter Monday				

**Timetable for Closure of 2014/15
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
45	Tues	07-Apr-15	Last day for receipt of holiday and lieu time records from PAs	Andrew Cook	Irene Williamson Lynne Calver Colin Winterbottom Helen Smith		
46	Weds	08-Apr-15	Last date for receipt of estimated debtor sheets	Andrew Cook	All staff		
47	Weds	08-Apr-15	Bank reconciliation to have been completed and authorised	Sally Mason/Val Taylor			
48	Weds	08-Apr-15	Entry of year end cash journals	Sally Mason/Val Taylor			
49	Weds	08-Apr-15	Completion of all system reconciliations: <ul style="list-style-type: none"> • Council Tax • NNDR 	Kay Plant			
50	Thurs	09-Apr-15	Last day for entering old year invoices on Financials	Karen Anderson	All staff		
51	Fri	10-Apr-15	Last day for receipt of estimated creditor sheets	Andrew Cook	All staff		

**Timetable for Closure of 2014/15
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
52	Thurs	16-Apr-15	All suspense accounts to be cleared	Andrew Cook Trudy Holderness Amy Johnson			
53	Thurs	16-Apr-15	General Stores to be finalised	Kay Plant	Helen Smith		
54	Fri	17-Apr-15	Capital accounts finished and journals entered	Lawson Oddie	Andrew Cook		
55	Fri	17-Apr-15	Decision taken on assets to be added/written off	Lawson Oddie			
56	Wed	24-Apr-15	Receipt of IAS19 information from Lancashire County Council	Lawson Oddie			
57	Fri	01-May-15	Closedown collection fund	Lawson Oddie			

**Timetable for Closure of 2014/15
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
58	Fri	01-May-15	<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 • Capital Charges 	Trudy Holderness			
59	Fri	01-May-15	<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 	Amy Johnson			
60	Fri	01-May-15	<p>Central establishment and other recharges to have been completed by:</p> <ul style="list-style-type: none"> • Use of Market Buildings 	Andrew Cook			

**Timetable for Closure of 2014/15
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
61	Fri	01-May-15	IAS19/FRS17 adjustment journals (as required) to be entered by	Lawson Oddie			
62	Mon	04-May-15	May Day				
63	Thurs	07-May-15	Election Day				
64	Wed	13-May-15	Service committee accounts to be finished and general fund summary account complete:				
			Policy & Finance Development Services	Trudy Holderness			
			Community Services	Amy Johnson			
			Health & Housing	Andrew Cook			
65	Fri	15-May-15	Annual Governance Statement to be produced by and agreed with the Director of Resources	Salma Farooq			
66	Mon	18-May-15	Send AGS to Leader and CE for signing	Salma Farooq			
67	Mon	18-May-15	Produce I&E A/C, Balance sheet	Lawson Oddie			

**Timetable for Closure of 2014/15
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
68	Mon	25-May-15	<i>Spring Bank Holiday</i>				
69	Fri	29-May-15	Produce notes to the accounts	Lawson Oddie			
70	Fri	29-May-15	Complete all other associated statements cash flow / Movement in Reserves Statement	Lawson Oddie	Andrew Cook		
71	Fri	05-Jun-15	Complete Explanatory Foreword	Lawson Oddie			
72	By Mon	08-Jun-15	Clitheroe Advertiser and Times to be contacted in order to Advertise accounts available for inspection from 29 June 2015 (Thursday 11 June 2015 edition)	Lawson Oddie			
73	Tues	09-Jun-15	Statement of Accounts to be completed	Lawson Oddie			
74	Mon	15-Jun-15	Distribution date for Accounts and Audit Committee	Lawson Oddie			

**Timetable for Closure of 2014/15
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
75	Wed	24-Jun-15	Accounts and Audit Committee meeting to approve accounts	Jane Pearson	Lawson Oddie		
76	Mon	29-Jun-15	Period of public inspection starts (20 working days before appointed day)	Lawson Oddie			
77	Mon	29-Jun-15	Grant Thornton commence final accounts audit	Grant Thornton			
78	Fri	10-Jul-15	WGA Return to be completed by (Unaudited)	Andrew Cook			
79	Fri	17-Jul-15	Revenue Outturn Forms to be completed by	Andrew Cook			
80	Thurs	30-Jul-15	Clearance meeting with Grant Thornton	Jane Pearson Lawson Oddie	Grant Thornton		
81	Fri	31-Jul-15	Grant Thornton appointed day	Grant Thornton			
82	Mon	10-Aug-15	Complete Audit Findings Report adjustments and issue final Statement of Accounts to Grant Thornton	Lawson Oddie	Grant Thornton		
83	Mon	17-Aug-15	Distribution Date for Accounts and Audit Committee	Lawson Oddie	Grant Thornton		

**Timetable for Closure of 2014/15
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
84	Wed	26-Aug-15	Accounts and Audit Committee meeting to consider the audit Findings Report and approve amended Final Accounts	Jane Pearson	Lawson Oddie Grant Thornton		
85	Mon	31-Aug-15	August Bank Holiday				
86	Tues	01-Sep-15	Receipt of Accounts opinion from Grant Thornton (DRAFT – to be confirmed)	Lawson Oddie	Grant Thornton		
87	Wed	02-Sep-15	Accounts to be published on website by	Lawson Oddie	Kay Plant		
88	Fri	04-Sep-15	Summary Accounts to be prepared and published on website by	Lawson Oddie	Andrew Cook Kay Plant		
89	Fri	02-Oct-15	Whole of Government Accounts return (audited) to be completed by	Andrew Cook			