

# RIBBLE VALLEY BOROUGH COUNCIL

## REPORT TO ACCOUNTS AND AUDIT COMMITTEE

Agenda Item No 5

meeting date: 30 MARCH 2016  
title: CLOSURE OF ACCOUNTS TIMETABLE 2015/16  
submitted by: DIRECTOR OF RESOURCES  
principal author: LAWSON ODDIE

### 1 PURPOSE

- 1.1 To remind members of the current statutory requirement to closedown our accounts by 30 June 2016 and publish them including any certificate, opinion or report issued by the auditor, by 30 September 2016.
- 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 consolidated in 2011.
- 2.2 More recently, the Accounts and Audit Regulations 2015 set out detailed requirements in relation to duties and rights, and also introduce changes to the key deadlines for approval of the statement of accounts and completion of the audit in future years. These Regulations revoke the Accounts and Audit Regulations 2011, and impact on financial years ending after 31st March 2015.
- 2.3 As a result, the council's statement of accounts for 2014/15 were subject to the requirements of the 2011 regulations, whilst the statement of accounts for 2015/16 will be subject to the 2015 regulations.
- 2.4 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. For the 2015/16 statement of accounts this must also include the first 10 working days of July.
- 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 particular dates.
- 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 TRANSITIONARY PROVISIONS UNDER ACCOUNTS AND AUDIT REGULATIONS 2015

- 4.1 Under the previous Accounts and Audit Regulations there was a requirement to have the Responsible Financial Officer sign the statement of accounts as a true and fair view by the 30 June. We were also required to publish our accounts as soon as reasonably possible after the auditor had certified the audit closed and in any event no later than 30 September.
- 4.2 The Accounts and Audit Regulations 2015 now require that the Responsible Financial Officer sign the statement of accounts as a true and fair view by the **31 May** and for us to publish our accounts by no later than **31 July**.
- 4.3 However, under transitional provisions under the regulations, these new deadlines will not be implemented until we are required to produce the statement of accounts for the 2017/18 financial year. Until then, we are working with our external auditors, Grant Thornton, to gradually pull back the date by which we complete our statement of accounts, and they in turn complete the audit.
- 4.4 This highlights the need for us to strictly follow the closedown timetable attached at Annex 1 and for the closure of accounts to take even more of a priority within the accountancy team and other impacted staff within the offices.
- 4.5 The attached timetable reflects the bringing forward of a number of tasks to enable us to issue the statement of accounts on 20 June and to allow the final approval following audit on 17 August.
- 4.6 The table below shows a summary of the deadlines for the coming years under the Regulations.

Financial Year	Year Ending	Latest date for start of the period for the exercise of public rights	Latest date for publication of audited Statement of Accounts
2015/16	31 March 2016	1 July 2016	30 September 2016
2016/17	31 March 2017	1 July 2017	30 September 2017
2017/18	31 March 2018	1 June 2018	31 July 2018
2018/19	31 March 2019	1 June 2019	31 July 2019

4.7 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.

## 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. 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

## 6 ISSUES FACING RIBBLE VALLEY

### 6.1 ***Budget Pressures***

Members will recall the setting of the 2016/17 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 2017/18. We will then be in a position to consider the council's reserves and balances and areas of over/under spending.

## 6.2 **Practical Issues**

Last year our accounts were considered by the Accounts and Audit Committee on 24 June 2015. The final accounts, following amendments suggested by our auditors (via their Audit Findings Report), were then approved by the Accounts and Audit Committee on 26 August 2015.

Subject to approval of the proposed committee meeting timetable for 2016/17, the statement of accounts will be presented at the next meeting of this committee on Wednesday 29 June 2016 for information.

The amended final accounts, following any adjustments agreed with our auditors, will need to be approved by the end of September.

As the deadlines for publishing the audited statement of accounts will be brought forward in future years to the end of July, we have been working together with Grant Thornton to be able to move to an earlier committee date for the approval of the audited statement of accounts. Subject to approval of the proposed committee meeting timetable for 2016/17, the meeting for the approval of the audited statement of accounts will be on Wednesday 17 August 2016.

**It is important that all members endeavour to attend in order to ensure that the meeting on Wednesday 17 August 2016 is quorate.**

## 6.3 **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 this year as has been seen in past years.

## 6.4 **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.

## 7 RECOMMENDED THAT COMMITTEE

7.1 Endorse the suggested approach for the closure of the 2015/16 accounts.

HEAD OF FINANCIAL SERVICES  
AA1-16/LO/AC  
15 March 2016

DIRECTOR OF RESOURCES

For further information please ask for Lawson Oddie.

**Timetable for Closure of 2015/16  
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
1	Mon	14-Mar-16	Send Request for <b>all</b> utilities meter readings to be taken as at 31 March 2016	Amy Johnson	Kay Plant/Sally Mason Adrian Harper Alan Coar		
2	Mon	14-Mar-16	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	Averil Crowther Irene Williamson Lynne Calver Colin Winterbottom Helen Smith		
3	Thurs	17-Mar-16	Deadline for return of Officer and Member Interests Form	Andrew Cook	Julie Smith/Liz Rawson		
4	Fri	18-Mar-16	Update Intranet pages relating to the Closure of the Accounts.	Andrew Cook	Kay Plant/Sally Mason		
5	Fri	18-Mar-16	Circulation of <b>closure memo</b> and <b>estimated creditor/debtor sheets</b>	Andrew Cook			
6	Fri	18-Mar-16	All staff responsible for entering year end invoices onto Financials to have been contacted and any training required arranged.	Karen Anderson			

**Timetable for Closure of 2015/16  
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
7	Mon	21 to 24 Mar-16	Grant Thornton on site	Lawson Oddie			
8	Mon	21-Mar-16 and on-going	<b>Review of “open” purchase orders</b> , i.e. cancel/match up to invoice/keep under review to accrue	Amy Johnson	Trudy Holderness Beth Taylor Andrew Cook		
9	Thurs	24-Mar-16	Review credit balances on Debtors prior to final run of Creditor Payments	Karen Anderson	Liz Nash/Alison Carins		
10	Thurs	24-Mar-16	Review disputed creditor invoices and debit balances prior to final run of Creditor Payments	Karen Anderson	Liz Nash/Alison Carins		
<b>11</b>	<b>Fri</b>	<b>25-Mar-16</b>	<b>Good Friday</b>				
<b>12</b>	<b>Mon</b>	<b>28-Mar-16</b>	<b>Easter Monday</b>				

**Timetable for Closure of 2015/16  
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
13	Tues	29-Mar-16	Last <b>payment</b> run BACS/cheque dated 31 March 2016. Payment run to include <b>ALL</b> outstanding creditor payments (excluding disputed payments)	Karen Anderson	David Saunders		
14	Tues	29-Mar-16	After last payment run, send email to all staff asking them not to enter any more creditor invoices until notified	Karen Anderson			
15	Thurs	31-Mar-16	Send email to all staff asking them <b>not to use</b> the purchasing, creditors or debtors modules of the Financials system until notified.	Karen Anderson			
16	Thurs	31-Mar-16	<u>ALL stock takes</u> to be carried out: <ul style="list-style-type: none"> <li>• General Stores (Depot)</li> <li>• Paper</li> <li>• Canteen Stock</li> <li>• Civic Regalia</li> </ul>	Trudy Holderness	Kay Plant Helen Smith Helen Bolton Irene Williamson Olwen Heap		
17	Thurs	31-Mar-16	<u>ALL stock takes</u> to be carried out: <ul style="list-style-type: none"> <li>• Pool</li> <li>• Gallery/TIC</li> </ul>	Amy Johnson	Colin Winterbottom		



**Timetable for Closure of 2015/16  
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
18	Thurs	31-Mar-16	<p><u>ALL</u> stock takes to be carried out:</p> <ul style="list-style-type: none"> <li>• Pest Control</li> </ul>	Andrew Cook	Karen Kenyon		
19	Thurs	31-Mar-16	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 2016	Beth Taylor	All staff responsible for purchasing		
20	Thurs	31-Mar-16	Ensure Creditor and Debtor Reconciliation reports balance.	Karen Anderson	Liz Nash/Alison Carins		
21	Thurs	31-Mar-16	Ensure All Creditor batches are <b>closed and authorised</b> and that Debtor invoices have <b>all been authorised</b>	Karen Anderson	Liz Nash/Alison Carins		
22	Thurs	31-Mar-16	Ensure All Purchase Order requisitions are <b>approved and authorised</b>	Beth Taylor	All staff responsible for purchasing		

**Timetable for Closure of 2015/16  
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
23	Thurs	31-Mar-16	Enter final emergency schedule for the year on to Creditors	Karen Anderson	Karen Keenan/Carole Malone		
24	Thurs	31-Mar-16	Bank Transfer to be undertaken between General Account and Disbursements Account	Karen Anderson	Trudy Holderness Kay Plant/Sally Mason		
25	Thurs	31-Mar-16	Ensure <b>Creditors/Debtors balance reports &amp; Aged Debtors</b> reports are set to run at overnight	Karen Anderson			
26	Thurs	31-Mar-16	<p><b>All income to be paid in to cash office (cards, cheques &amp; cash) – See later instruction for any further income received on the 31 March after this paying-in:</b></p> <ul style="list-style-type: none"> <li>❖ Level D reception/Planning</li> <li>❖ Pool</li> <li>❖ TIC/Gallery</li> <li>❖ Car Parks</li> </ul>	Val Taylor	Jane Tucker Colin Winterbottom Stephanie Hibbert / Helen Cresswell Heather Yates		

### Timetable for Closure of 2015/16 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
27	Thurs	31-Mar-16 (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/Sally Mason	Michelle West Donna Bailey		
28	Fri	1-Apr-16 (AM)	Send <b>REMINDER</b> email to all staff asking them not to use the purchasing, creditors or debtors modules of the Financials system until notified.	Karen Anderson			
29	Fri	1-Apr-16	Change settings on creditor and debtor transaction codes: crinv, crvat, crcrn, crcre, crcvt, dbinv, dbvat, dbrn, dbcvt	Lawson Oddie			
30	Fri	1-Apr-16	Change default year and budget settings – including funds checking budget for purchasing.	Lawson Oddie			

**Timetable for Closure of 2015/16  
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
31	Fri	1-Apr-16	All staff responsible for petty cash books/floats/receipts to have brought them to the Accounts Section.	Val Taylor	Lynne Calver Lesley Lund Irene Williamson Helen Smith Katherine Rodgers Colin Winterbottom		
32	Fri	1-Apr-16	Last date for the receipt of <b>office staff capital timesheets</b> for charging to capital schemes	Kay Plant/Sally Mason	All capital scheme lead officers		
33	Fri	1-Apr-16	Last date for the receipt of <b>Grounds Maintenance timesheets.</b>	Kay Plant/Sally Mason	Alan Boyer		
34	Fri	1-Apr-16	Last date for the receipt of <b>Works Administration and Vehicle Workshop timesheets.</b>	Val Taylor	Adrian Harper		
35	Fri	1-Apr-16	Roll Forward purchase order commitments to new financial year and provide reports to Accountants	Amy Johnson	Beth Taylor		
36	Fri	1-Apr-16	<b>Finalise</b> PWLB <b>interest</b> and average interest rate for investments	Trudy Holderness			

**Timetable for Closure of 2015/16  
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
37	Fri	1-Apr-16	<p><b>All remaining income (received after the final paying-in previously made on 31 March 2015) up to the close of 31 March 2015 to be paid in to cash office (cards, cheques &amp; cash):</b></p> <ul style="list-style-type: none"> <li>❖ <b>Level D reception/Planning</b></li> <li>❖ <b>Pool</b></li> <li>❖ <b>TIC/Gallery</b></li> <li>❖ <b>Car Parks</b></li> </ul>	Val Taylor	<p>Jane Tucker</p> <p>Colin Winterbottom</p> <p>Stephanie Hibbert / Helen Cresswell</p> <p>Heather Yates</p>		
38	Fri	1-Apr-16	Income analysis sheets for Pool, TIC/Gallery to be passed to Val Taylor for period up to and including 31 March 2016	Val Taylor	<p>Colin Winterbottom (Pool)</p> <p>Stephanie Hibbert / Helen Cresswell (TIC and Gallery)</p>		
39	Fri	1-Apr-16	Request information from Ribble Valley Homes for VAT shelter arrangement	Andrew Cook			

**Timetable for Closure of 2015/16  
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
40	Fri	1-Apr-16	Cash office to have processed any remaining balances on all bank statements up to 31 March 2016	Val Taylor	Michelle West		
41	Mon	04-Apr-16	<b>Interest</b> allocated	Trudy Holderness			
42	Mon	04-Apr-16	Completed <b>Statement 1's &amp; 2's</b> up to & incl. 31 March 2016 to be passed to Val Taylor and thereafter on a daily basis	Val Taylor	Michelle West		
43	Mon	04-Apr-16	Last date for receipt of completed and authorised <b>stock sheets</b> : <ul style="list-style-type: none"> <li>• Stores</li> <li>• Paper</li> <li>• Canteen Stock</li> <li>• Civic Regalia</li> </ul>	Trudy Holderness	Kay Plant/Sally Mason Helen Smith Helen Bolton Irene Williamson Olwen Heap		
44	Mon	04-Apr-16	Last date for receipt of completed and authorised <b>stock sheets</b> : <ul style="list-style-type: none"> <li>• Pool</li> <li>• Gallery/TIC</li> </ul>	Amy Johnson	Colin Winterbottom		

**Timetable for Closure of 2015/16  
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
45	Mon	04-Apr-16	Last date for receipt of completed and authorised <b>stock sheets</b> : • Pest Control	Andrew Cook	Karen Kenyon		
46	Mon	04-Apr-16	Last date for receipt of <b>Council Tax and Business Rates</b> prints	Kay Plant/Sally Mason	Mark Edmondson		
47	Mon	04-Apr-16	All <b>sundry debtor control sheets</b> for 2015/16 financial year to have been received in the Accounts Office	Karen Anderson	All staff		
48	Tues	05-Apr-16	Last date for receipt of estimated <b>debtor</b> sheets	Andrew Cook	All staff		
49	Weds	06-Apr-16	Last day for receipt of holiday and lieu time records from PAs	Andrew Cook	Averil Crowther Irene Williamson Lynne Calver Colin Winterbottom Helen Smith		
50	Thurs	07-Apr-16	Last day for <b>entering old year invoices</b> on Financials	Karen Anderson	All staff		
51	Fri	08-Apr-16	Bank reconciliation to have been completed and authorised	Val Taylor			
52	Fri	08-Apr-16	Entry of year end cash journals	Val Taylor			

**Timetable for Closure of 2015/16  
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
53	Fri	08-Apr-16	Completion of all <b>system reconciliations:</b> <ul style="list-style-type: none"> <li>• Council Tax</li> <li>• NNDR</li> </ul>	Kay Plant/Sally Mason			
54	Fri	08-Apr-16	Last day for receipt of <b>estimated creditor sheets</b>	Andrew Cook	All staff		
55	Fri	08-Apr-16	All suspense accounts to be cleared	Andrew Cook Trudy Holderness Amy Johnson			
56	Fri	08-Apr-16	Final deadline for non-returned Officer and Member Interests Forms	Andrew Cook	Julie Smith/Liz Rawson		
57	Fri	15-Apr-16	General Stores to be finalised	Kay Plant/Sally Mason	Helen Smith		
58	Fri	15-Apr-16	Capital accounts finished and journals entered	Lawson Oddie	Andrew Cook		



**Timetable for Closure of 2015/16  
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
59	Fri	15-Apr-16	Decision taken on <b>assets to be added/written off</b>	Lawson Oddie			
60	Fri	15-Apr-16	Receipt of <b>IAS19 information</b> from Lancashire County Council	Lawson Oddie			
61	Fri	29-Apr-16	<b>Closedown collection fund for Council Tax</b> and inform LCC, Fire and Police	Lawson Oddie			
62	Fri	29-Apr-16	<b>Valuation Office notification to be actioned</b> and also <b>Depreciation processed</b>	Trudy Holderness			

**Timetable for Closure of 2015/16  
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
63	Fri	29-Apr-16	<p><b>Central establishment and other recharges to have been completed by:</b></p> <ul style="list-style-type: none"> <li>• Council Offices</li> <li>• Bank Charges</li> <li>• Organisation &amp; Member Development</li> <li>• Financial Services</li> <li>• IT Services</li> <li>• Chief Executives</li> <li>• Revenue Services</li> <li>• Contact Centre</li> <li>• Legal Services</li> <li>• Capital Charges</li> </ul>	Trudy Holderness			
64	Fri	29-Apr-16	<p><b>Central establishment and other recharges to have been completed by:</b></p> <ul style="list-style-type: none"> <li>• Depot</li> <li>• Community Services</li> <li>• Grounds Maintenance</li> <li>• Vehicles and Plant</li> <li>• Balances on WKSAD and VEHCL</li> </ul>	Amy Johnson			

### Timetable for Closure of 2015/16 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
65	Fri	29-Apr-16	Central establishment and other recharges to have been completed by: • Use of Market Buildings	Andrew Cook			
66	Fri	29-Apr-16	IAS19/FRS17 adjustment journals (as required) to be entered by	Lawson Oddie			
67	<b>Mon</b>	<b>02-May-16</b>	<b>May Day</b>				
68	<b>Thurs</b>	<b>05-May-16</b>	<b>Election Day</b>				
69	Fri	13-May-16	Possible deadline for NNDR3	Jane Pearson	Mark Edmondson		
70	Fri	13-May-16	Closedown collection fund for Business Rates and inform LCC and Fire	Lawson Oddie			

**Timetable for Closure of 2015/16  
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
71	Fri	13-May-16	<b>Service committee accounts to be finished</b> and general fund summary account complete:				
			Policy & Finance Development Services	Trudy Holderness			
			Community Services	Amy Johnson			
			Health & Housing	Andrew Cook			
72	Mon	16-May-16	Produce <b>I&amp;E A/C, Balance sheet</b>	Lawson Oddie			
73	Fri	27-May-16	Produce <b>notes to the accounts</b>	Lawson Oddie	Andrew Cook Trudy Holderness Amy Johnson		
74	Fri	27-May-16	Complete all other <b>associated statements</b> cash flow / Movement in Reserves Statement	Lawson Oddie			
<b>75</b>	<b>Mon</b>	<b>30-May-16</b>	<b>Spring Bank Holiday</b>				
76	Tues	31-May-16	<b>Complete Narrative Statement</b>	Lawson Oddie			
77	Wed	08-Jun-16	Report <b>Annual Governance Statement and Findings of Review</b> to CMT	Salma Farooq			

**Timetable for Closure of 2015/16  
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
78	Fri	10-Jun-16	<b>Annual Governance Statement</b> to Leader and CE for signing	Salma Farooq			
79	Fri	10-Jun-16	<b>Statement of Accounts</b> to be completed	Lawson Oddie			
80	Fri	17-Jun-16	<b>Advertise accounts available for inspection on website</b> from 20 June 2016	Lawson Oddie	Kay Plant/Sally Mason		
81	Mon	20-Jun-16	Distribution date for <b>Accounts and Audit Committee and Director of Resources (CFO) sign accounts for true and fair view</b>	Lawson Oddie			
82	Mon	20-Jun-16	Period of <b>public inspection</b> starts (30 consecutive working days from sign off by Director of resources)	Lawson Oddie			
83	Wed	22-Jun-16	Grant Thornton commence final accounts <b>audit</b>	Grant Thornton			
84	<b>Thurs</b>	<b>23-Jun-16</b>	<b>EU Referendum</b>				
85	Wed	29-Jun-16	<b>Accounts and Audit Committee</b> meeting	Jane Pearson	Lawson Oddie		

**Timetable for Closure of 2015/16  
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
86	Fri	01-Jul-16	Progress Meeting with Grant Thornton	Grant Thornton Lawson Oddie			
87	Fri	08-Jul-16	WGA Return to be completed by (Unaudited)	Andrew Cook			
88	Fri	08-Jul-16	Revenue Outturn Forms to be completed by	Andrew Cook			
89	Fri	15-Jul-16	Progress Meeting with Grant Thornton	Grant Thornton Lawson Oddie			
90	Wed	27-Jul-16	Clearance meeting with Grant Thornton	Jane Pearson Lawson Oddie	Grant Thornton		
91	Wed	03-Aug-16	<b>Complete Audit Findings Report adjustments and issue final Statement of Accounts</b> to Grant Thornton	Lawson Oddie	Grant Thornton		
92	Mon	08-Aug-16	<b>Distribution Date for Accounts and Audit Committee</b>	Lawson Oddie	Grant Thornton		
93	Wed	17-Aug-16	<b>Accounts and Audit Committee meeting to consider the audit Findings Report and approve amended Final Accounts</b>	Jane Pearson	Lawson Oddie Grant Thornton		
94	Thurs	18-Aug-16	<b>Receipt of Accounts opinion from Grant Thornton</b>	Lawson Oddie	Grant Thornton		
95	Fri	19-Aug-16	Accounts to be <b>published</b> on website by	Lawson Oddie	Kay Plant/Sally Mason		

**Timetable for Closure of 2015/16  
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
96	<i>Mon</i>	<i>29-Aug-16</i>	<i>August Bank Holiday</i>				
97	Fri	30-Sep-16	<b>Whole of Government Accounts return (audited)</b> to be completed by	Andrew Cook			