

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO ACCOUNTS AND AUDIT COMMITTEE

Agenda Item No 5

meeting date: 29 MARCH 2017
title: CLOSURE OF ACCOUNTS TIMETABLE 2016/17
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 2017 and publish them including any certificate, opinion or report issued by the auditor, by 30 September 2017.
- 1.2 To inform members of the impending changes to the closedown deadlines detailed above from the closure of accounts for 2017/18 and the intention to closedown by these earlier timelines for the 2016/17 financial year.
- 1.3 To inform members of the benefits of closing down our accounts by these deadlines, in particular the good governance aspects.
- 1.4 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 introduce changes to the key deadlines for approval of the statement of accounts and completion of the audit in future years.
- 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. 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.
- 4.4 However, the timetable as attached at Annex 1 for the 2016/17 statement of accounts has been produced with the aim of satisfying the deadlines set out in the regulations for 2017/18. Some progress was made last financial year (2015/16) in achieving a slightly earlier closedown and based on the planned timetable we feel hopeful of achieving the **31 May** deadline for the signing of the statement of accounts as a true and fair view by the Responsible Financial Officer
- 4.5 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.
- 4.6 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 could potentially have an impact on staffing resources.

5 GOVERNANCE ISSUES

- 5.1 The early production of the statement of accounts is an essential element of good governance, therefore enabling members to;
- Receive assurance that accounting systems have operated adequately and have been closed down satisfactorily
 - Have confidence that the budget for the current year has a secure foundation
 - Understand the corporate financial performance during the year and also the position at 31 March
 - Adopt the statement of accounts

5.2 It is important that members are aware of the comfort gained from having the statement of accounts published and also that this comfort should be provided at the earliest opportunity.

6 ISSUES FACING RIBBLE VALLEY

6.1 ***Budget Pressures***

Members will recall the setting of the 2017/18 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 2018/19. 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 29 June 2016. The final accounts, following amendments suggested by our auditors (via their Audit Findings Report), were then approved by the Accounts and Audit Committee on 17 August 2016.

Subject to approval of the proposed committee meeting timetable for 2017/18, the audited statement of accounts will be presented at the proposed (subject to approval of the proposed committee meeting timetable for 2017/18) next meeting of this committee on Wednesday 26 July 2017 for approval.

It is important that all members endeavour to attend in order to ensure that the meeting on Wednesday 26 July 2017 is quorate.

6.3 ***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 2016/17 accounts.

HEAD OF FINANCIAL SERVICES

DIRECTOR OF RESOURCES

AA8-17/LO/AC

17 March 2017

For further information please ask for Lawson Oddie.

**Timetable for Closure of 2016/17
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
1	Tues - Fri	03-Jan-17 to 13-Jan-17	Grant Thornton on site for Interim audit Work	Lawson Oddie			
2	Mon	09-Jan-17	Contact Valuation Office to arrange for annual desktop asset revaluations.	Lawson Oddie	Trudy Holderness		
3	Fri	13-Jan-17	Distribution of Officer and Member Interests forms with pay slips	Julie Smith Karen Anderson			
4	Fri	27-Jan-17	Deadline for return of Officer and Member Interests Form	Andrew Cook	Julie Smith/Liz Rawson		
5	Fri	10-Feb-17	Your Pensions Service – Request for pensions data check	Lawson Oddie	Karen Anderson		
6	Fri	17-Feb-17	Deadline date for confirmation of pensions data to Your Pensions Service	Lawson Oddie	Karen Anderson		
7	Mon	6-Mar-17 and on-going	Close review of “open” purchase orders , i.e. cancel/match up to invoice/keep under review to accrue, Ensure GRNs up to date	Louise Parrish	Amy Johnson Trudy Holderness Andrew Cook		
8	Fri	10-Mar-17	Desktop revaluations to be received from Valuation Office	Lawson Oddie	Trudy Holderness		

**Timetable for Closure of 2016/17
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
9	Mon	13-Mar-17	Send Request for all utilities meter readings to be taken as at 31 March 2016	Amy Johnson	Sally Mason Adrian Harper Alan Coar		
10	Mon	13-Mar-17	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		
11	Mon	13-Mar-17	Key Financial Statements restated for 'Telling the Story' for Grant Thornton	Lawson Oddie			
12	Mon-Fri	13-Mar-17 to 17-Mar-17	Grant Thornton on site	Lawson Oddie			
13	Fri	17-Mar-17	Update Intranet pages relating to the Closure of the Accounts.	Andrew Cook	Sally Mason		
14	Fri	17-Mar-17	Circulation of closure email and estimated creditor/debtor sheets	Andrew Cook			

**Timetable for Closure of 2016/17
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
15	Fri	17-Mar-17	All staff responsible for entering year end invoices onto Financials to have been contacted and any training required arranged.	Karen Anderson			
16	Mon	20-Mar-17	Full skeleton accounts prepared together with all restatements where applicable	Lawson Oddie			
17	Mon-Fri	20-Mar-17 to 31-Mar-17	Continually ensure that all suspense accounts are cleared to nil	Andrew Cook Trudy Holderness Amy Johnson			
18	Wed	22-Mar-17 to 29-Mar-17	Continually review credit balances on Debtors prior to final run of Creditor Payments	Karen Anderson	Liz Nash/Alison Carins		
19	Wed	22-Mar-17 to 29-Mar-17	Continually review disputed creditor invoices and debit balances prior to final run of Creditor Payments	Karen Anderson	Liz Nash/Alison Carins		
20	Wed	29-Mar-17	Last payment run BACS/cheque dated 31 March 2017. Payment run to include ALL outstanding creditor payments (excluding disputed payments)	Karen Anderson	David Saunders		

**Timetable for Closure of 2016/17
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
21	Wed	29-Mar-17	After last payment run, send email to all staff asking them not to enter any more creditor invoices until notified	Karen Anderson			
22	Fri	31-Mar-17	Asset revaluations to be updated on Technology Forge and on Civica Financials	Trudy Holderness	Lawson Oddie		
23	Fri	31-Mar-17	Latest date for depreciation transactions to be entered on Civica Financials	Trudy Holderness	Lawson Oddie		
24	Fri	31-Mar-17	Send email to all staff asking them not to use the purchasing, creditors or debtors modules of the Financials system until notified.	Karen Anderson			

Timetable for Closure of 2016/17 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
25	Fri	31-Mar-17	<u>ALL stock takes</u> to be carried out: <ul style="list-style-type: none"> • General Stores (Depot) • Paper • Canteen Stock • Civic Regalia 	Trudy Holderness	Sally Mason Helen Smith Helen Bolton Irene Williamson Olwen Heap		
26	Fri	31-Mar-17	<u>ALL stock takes</u> to be carried out: <ul style="list-style-type: none"> • Pool • Gallery/TIC 	Amy Johnson	Colin Winterbottom		
27	Fri	31-Mar-17	<u>ALL stock takes</u> to be carried out: <ul style="list-style-type: none"> • Pest Control 	Andrew Cook	Karen Kenyon		

**Timetable for Closure of 2016/17
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
28	Fri	31-Mar-17	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 2017	Louise Parrish	All staff responsible for purchasing		
29	Fri	31-Mar-17	Ensure All Creditor batches are closed and authorised and that Debtor invoices have all been authorised	Karen Anderson	Liz Nash/Alison Carins		
30	Fri	31-Mar-17	Ensure Creditor and Debtor Reconciliation reports balance.	Karen Anderson	Liz Nash/Alison Carins		
31	Fri	31-Mar-17	Ensure All Purchase Order requisitions are approved and authorised	Louise Parrish	All staff responsible for purchasing		
32	Fri	31-Mar-17	Enter final emergency schedule for the year on to Creditors	Karen Anderson	Karen Keenan/Carole Malone		
33	Fri	31-Mar-17	Ensure Creditors/Debtors balance reports & Aged Debtors reports are set to run at overnight	Karen Anderson			

**Timetable for Closure of 2016/17
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
34	Fri	31-Mar-17	<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 	Val Taylor	Jane Tucker Colin Winterbottom Stephanie Hibbert / Helen Cresswell Heather Yates		
35	Fri	31-Mar-17 (PM)	Print Bank Statement from HSBCnet and pass to cash office to allow for processing of any items in the bank account.	Trudy Holderness Sally Mason	Michelle West Donna Bailey		
36	Fri	31-Mar-17 (PM)	Absolute deadline for return of Officer and Member Interests Forms	Andrew Cook	Julie Smith Liz Rawson Olwen Heap		

**Timetable for Closure of 2016/17
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
37	Mon	3-Apr-17 (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			
38	Mon	3-Apr-17	Change settings on creditor and debtor transaction codes: crinv, crvat, crcrn, crcre, crcvt, dbinv, dbvat, dbrn, dbcvt	Lawson Oddie			
39	Mon	3-Apr-17	Change default year and budget settings – including funds checking budget for purchasing.	Lawson Oddie			

**Timetable for Closure of 2016/17
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
40	Mon	3-Apr-17	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		
41	Mon	3-Apr-17	Last date for the receipt of office staff capital timesheets for charging to capital schemes	Sally Mason	All capital scheme lead officers		
42	Mon	3-Apr-17	Last date for the receipt of Grounds Maintenance timesheets.	Sally Mason	Alan Boyer		
43	Mon	3-Apr-17	Last date for the receipt of Works Administration and Vehicle Workshop timesheets.	Val Taylor	Adrian Harper		
44	Mon	3-Apr-17	Roll Forward purchase order commitments to new financial year and provide reports to Accountants	Amy Johnson	Louise Parrish		
45	Mon	3-Apr-17	Finalise PWLB interest and average interest rate for investments	Trudy Holderness			

**Timetable for Closure of 2016/17
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
46	Mon	3-Apr-17	<p>All remaining income (received after the final paying-in previously made on 31 March 2017) up to the close of 31 March 2017 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 	Val Taylor	<p>Jane Tucker</p> <p>Colin Winterbottom</p> <p>Stephanie Hibbert / Helen Cresswell</p> <p>Heather Yates</p>		
47	Mon	3-Apr-17	Income analysis sheets for Pool, TIC/Gallery to be passed to Val Taylor for period up to and including 31 March 2017	Val Taylor	<p>Colin Winterbottom (Pool)</p> <p>Stephanie Hibbert / Helen Cresswell (TIC and Gallery)</p>		
48	Mon	3-Apr-17	Request information from Ribble Valley Homes for VAT shelter arrangement	Andrew Cook			

Timetable for Closure of 2016/17 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
49	Mon	3-Apr-17	Cash office to have processed any remaining balances on all bank statements up to 31 March 2017	Val Taylor	Michelle West Donna Bailey		
50	Mon	3-Apr-17	Receipt of Council Tax and Business Rates prints	Sally Mason Lawson Oddie	Mark Edmondson		
51	Mon	3-Apr-17	Interest allocated	Trudy Holderness			
52	Mon	3-Apr-17	Completed Statement 1's & 2's up to & incl. 31 March 2017 to be passed to Val Taylor and thereafter on a daily basis	Val Taylor	Michelle West Donna Bailey		
53	Mon	3-Apr-17	Last date for receipt of completed and authorised stock sheets : <ul style="list-style-type: none"> • Stores • Paper • Canteen Stock • Civic Regalia 	Trudy Holderness	Sally Mason Helen Smith Helen Bolton Irene Williamson Olwen Heap		
54	Mon	3-Apr-17	Last date for receipt of completed and authorised stock sheets : <ul style="list-style-type: none"> • Pool • Gallery/TIC 	Amy Johnson	Colin Winterbottom		

Timetable for Closure of 2016/17 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
55	Mon	3-Apr-17	Last date for receipt of completed and authorised stock sheets : • Pest Control	Andrew Cook	Karen Kenyon		
56	Mon	3-Apr-17	Last date for receipt of Council Tax and Business Rates prints	Sally Mason	Mark Edmondson		
57	Mon	3-Apr-17	All sundry debtor control sheets for 2016/17 financial year to have been received in the Accounts Office	Karen Anderson	All staff		
58	Tues	04-Apr-17	Last date for receipt of estimated debtor sheets	Andrew Cook Amy Johnson Trudy Holderness	All staff		
59	Tues	04-Apr-17	Last day for receipt of holiday and lieu time records from PAs	Andrew Cook	Irene Williamson Lynne Calver Colin Winterbottom Helen Smith		
60	Wed	05-Apr-17	All stores receipts/issues notes to be received in accounts section	Sally Mason	Helen Smith		
61	Thurs	06-Apr-17	Last day for entering old year invoices on Financials	Karen Anderson	All staff		
62	Thurs	06-Apr-17	Bank reconciliation to have been completed and authorised	Val Taylor			
63	Thurs	06-Apr-17	Entry of year end cash journals	Val Taylor			

Timetable for Closure of 2016/17 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
64	Fri	07-Apr-17	Completion of non-financial elements of Narrative Report	Lawson Oddie	Karen Anderson Michelle Smith Michelle Haworth		
65	Fri	07-Apr-17	Completion of all system reconciliations: <ul style="list-style-type: none"> • Council Tax • NNDR 	Sally Mason			
66	Fri	07-Apr-17	Last day for receipt of estimated creditor sheets	Andrew Cook	All staff		
67	Fri	07-Apr-17	Capital accounts finished and journals entered	Lawson Oddie	Andrew Cook		
68	Fri	07-Apr-17	Decision taken on assets to be added/written off	Lawson Oddie			
69	Mon	10-Apr-17	Capital Financial data updated in Narrative Report	Lawson Oddie			
70	Mon	10-Apr-17	Receipt of IAS19 information from Lancashire County Council	Lawson Oddie			

**Timetable for Closure of 2016/17
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
71	Thurs	13-Apr-17	General Stores to be finalised	Sally Mason	Helen Smith		
72	<i>Fri</i>	<i>14-Apr-17</i>	<i>Good Friday</i>				
73	<i>Mon</i>	<i>17-Apr-17</i>	<i>Easter Monday</i>				
74	Fri	21-Apr-17	Closedown collection fund for Council Tax and inform LCC, Fire and Police	Lawson Oddie			

**Timetable for Closure of 2016/17
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
75	Fri	21-Apr-17	<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 	Trudy Holderness			
76	Fri	21-Apr-17	<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			

**Timetable for Closure of 2016/17
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No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
77	Fri	21-Apr-17	Central establishment and other recharges to have been completed by: <ul style="list-style-type: none"> • Use of Market Buildings 	Andrew Cook			
78	Fri	21-Apr-17	IAS19/FRS17 adjustment journals (as required) to be entered by	Lawson Oddie			
79	Fri	21-Apr-17	Update Narrative Report with Pensions data	Lawson Oddie			
80	Fri	28-Apr-17	Closedown collection fund for Business Rates and inform LCC and Fire	Lawson Oddie			
81	Mon	01-May-17	May Day				
82	Thurs	04-May-17	Election Day				

Timetable for Closure of 2016/17 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
83	Fri	05-May-17	ALL 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			
84	Mon	08-May-17	Final Income and Expenditure Cleardown Run	Lawson Oddie			
85	Wed	10-May-17	Finalise Narrative Report with revenue financial data	Lawson Oddie			
86	Fri	12-May-17	Produce all key financial statements: Expenditure & Funding Analysis, CIES, MiRS, Balance Sheet, Cash Flow Statement	Lawson Oddie			
87	Wed	17-May-17	Report Annual Governance Statement and Findings of Review to CMT	Salma Farooq			
88	Fri	19-May-17	Annual Governance Statement to Leader and CE for signing	Salma Farooq			
89	Fri	19-May-17	Possible deadline for NNDR3	Jane Pearson	Mark Edmondson		

**Timetable for Closure of 2016/17
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No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
90	Fri	26-May-17	Finalise all notes to the accounts	Lawson Oddie	Andrew Cook Trudy Holderness Amy Johnson		
91	Fri	26-May-17	All working papers up to date and made available and checked for completeness on the shared area	Lawson Oddie	Andrew Cook Trudy Holderness Amy Johnson		
92	Mon	29-May-17	Spring Bank Holiday				
93	Wed	31-May-17	Accounts final sign off by Director of Resources	Jane Pearson	Lawson Oddie		
94	Wed	31-May-17	Accounts forwarded to Grant Thornton for commencement of audit	Lawson Oddie			
95	Fri	31-May-17	Advertise accounts available for inspection on website from 1 June 2017	Lawson Oddie	Sally Mason		
96	Mon	01-Jun-17	Period of public inspection starts (30 consecutive working days from sign off by Director of resources)	Lawson Oddie			
97	Mon	12-Jun-17	Grant Thornton commence final accounts audit	Grant Thornton			

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Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
98	Tues	20-Jun-17	Review meeting with Grant Thornton	Lawson Oddie	Grant Thornton		
99	Tues	04-Jul-17	Review meeting with Grant Thornton	Lawson Oddie			
100	Fri	07-Jul-17	Revenue Outturn Forms to be completed by	Andrew Cook			
101	Fri	07-Jul-17	WGA Return to be completed by (Unaudited)	Andrew Cook			
102	Wed	12-Jul-17 (PM)	Clearance meeting with Grant Thornton	Jane Pearson Lawson Oddie	Grant Thornton		
103	Thurs	13-Jul-17	Complete Audit Findings Report adjustments and issue final Statement of Accounts to Grant Thornton	Lawson Oddie	Grant Thornton		
104	Mon	17-Jul-17	Distribution date for Accounts and Audit Committee and Director of Resources (CFO) sign accounts for true and fair view	Lawson Oddie			
105	Wed	26-Jul-17	Accounts and Audit Committee meeting to consider the Audit Findings Report and approve Audited Final Accounts	Jane Pearson	Lawson Oddie		

**Timetable for Closure of 2016/17
Accounts**

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
106	Thurs	27-Jul-17	Receipt of Accounts opinion from Grant Thornton	Lawson Oddie	Grant Thornton		
107	Fri	28-Jul-17	Accounts to be published on website by	Lawson Oddie	Sally Mason		
108	Fri	29-Sep-17	Whole of Government Accounts return (audited) to be completed by	Andrew Cook			