

## RIBBLE VALLEY BOROUGH COUNCIL REPORT TO ACCOUNTS AND AUDIT COMMITTEE

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meeting date: 14 APRIL 2021  
title: CLOSURE OF ACCOUNTS TIMETABLE 2020/21  
submitted by: DIRECTOR OF RESOURCES  
principal author: LAWSON ODDIE

### 1 PURPOSE

- 1.1 To inform members of the extension to the statutory deadline for the closure of our accounts. This has been made under the Accounts and Audit (amendment) Regulations 2021 (SI no 2021/263)
- 1.2 To inform members of the benefits of closing down in a timely manner, 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 deadlines for the preparation of the statement of accounts and the audit of the same has been extended.
- 2.2 This is the first action to be completed in implementing the recommendations of the independent Redmond Review into the effectiveness of external audit and transparency of financial reporting in local authorities.
- 2.3 The Accounts and Audit (amendment) Regulations 2021 (SI no 2021/263) came into force on 31 March 2021 and amend the draft and final accounts publication deadlines for relevant bodies from 1 June and 31 July to 1 August and 30 September for the next 2 accounting years – i.e. 2020/21 and 2021/22. The position regarding this extension will be reviewed towards the end of this two-year period.
- 2.4 The regulations also include a new requirement for all local bodies to post a notice if they fail to publish their draft accounts by the due deadline, as well as the existing requirement to publish an explanatory notice if they fail to publish their final accounts.
- 2.5 The Accounts and Audit Regulations themselves set out detailed requirements in relation to duties and rights. 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

- 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 30 September following the Accounts and Audit (amendment) Regulations 2021 (SI no 2021/263) coming in to force.
- 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 timely 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 in a timely manner 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 meeting of this committee on Wednesday 29 September 2021 for approval.

- 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 2020/21 accounts.

HEAD OF FINANCIAL SERVICES

DIRECTOR OF RESOURCES

AA9-21/LO/AC

6 April 2021

For further information please ask for Lawson Oddie.

Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
1	Fri	15-Jan-21	Distribution of Officer and Member Interests forms with pay slips	Admin Officer/Mayor's Secretary HR Officer Systems and Payments Manager			
2	Wed	27-Jan-21	Deadline for return of Officer and Member Interests Form	Senior Accountant <i>(Health and Housing Committee)</i>	HR Officer Admin Officer/Mayor's Secretary		
3	Fri	05-Feb-21	Your Pensions Service – Request for pensions data check	Head of Financial Services	Systems and Payments Manager		
4	Wed	10-Feb-21	Arrange for asset valuations review.	Head of Financial Services	Senior Accountant <i>(Policy and Finance Committee and Planning Committee)</i>		
5	Fri	12-Feb-21	Deadline date for confirmation of pensions data to Your Pensions Service	Head of Financial Services	Systems and Payments Manager		

### Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
6	Wed	24-Feb-21	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		
7	Mon	1-Mar-21 and on-going	Detailed <b>review of “open” purchase orders</b> , i.e. cancel/match up to invoice/keep under review to accrue, Ensure GRNs up to date	Procurement Assistant	All Senior Accountants		
8	Mon - Fri	1-Mar-21 to 12-Mar-21	Grant Thornton undertaking Interim Audit Work	Head of Financial Services			
9	Mon	08-Mar-21	Receipt of full revaluations data.	Head of Financial Services	Senior Accountant <i>(Policy and Finance Committee and Planning Committee)</i>		

### Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
10	Mon	08-Mar-21	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	12-Mar-21	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		
12	Fri	12-Mar-21	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>		
13	Fri	12-Mar-21	Circulation of <b>closure email</b> and <b>estimated creditor/debtor sheets</b>	Senior Accountant <i>(Health and Housing Committee)</i>			

Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
14	Fri	12-Mar-21	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		
15	Fri	12-Mar-21	Latest date for depreciation transactions to be entered on Civica Financials	Senior Accountant <i>(Policy and Finance Committee and Planning Committee)</i>			
16	Mon	15-Mar-21	Send Request for <b>all</b> utilities meter readings to be taken as at 31 March 2021	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		
17	Mon-Wed	15-Mar-21 to 31-Mar-21	Continually ensure that all suspense accounts are cleared to nil	All Senior Accountants  Systems and Payments Manager	Trainee Accounting Technician		
18	Mon - Fri	15-Mar-21 to 26-Mar-21	Continually review credit balances on Debtors prior to final run of Creditor Payments	Systems and Payments Manager	Payments Assistant		

### Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
19	Mon - Fri	15-Mar-21 to 26-Mar-21	Continually review disputed creditor invoices and debit balances prior to final run of Creditor Payments	Systems and Payments Manager	Payments Assistant		
20	Fri	19-Mar-21	Request information from Onward Homes for VAT shelter arrangement	Senior Accountant <i>(Health and Housing Committee)</i>			
21	Mon	22-Mar-21	Send out year-end stocktake sheets	All Senior Accountants			
22	Fri	26-Mar-21	Last <b>payment</b> run BACS/cheque dated 31 March 2021. Payment run to include <b>ALL</b> outstanding creditor payments (excluding disputed payments)	Systems and Payments Manager	CRM and Web Development Officer		
23	Fri	26-Mar-21	After last payment run, send email to all staff asking them not to enter any more creditor invoices until notified	Systems and Payments Manager			
24	Fri	26-Mar-21	Complete interim review and reconciliation of all capital income and expenditure.	Senior Accountant <i>(Health and Housing Committee)</i>			
25	Wed PM	31-Mar-21	Send email to all staff asking them <b>not to use</b> the purchasing, creditors or debtors modules of the Financials system until notified.	Systems and Payments Manager			

## Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
26	Wed	31-Mar-21	<p><u>ALL stock takes</u> to be carried out:</p> <ul style="list-style-type: none"> <li>• General Stores (Depot)</li> <li>• Paper</li> <li>• Canteen Stock</li> <li>• Civic Regalia</li> </ul>	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  Admin Officer/Mayor's Secretary  PA to Director of Community Services		
27	Wed	31-Mar-21	<p><u>ALL stock takes</u> to be carried out:</p> <ul style="list-style-type: none"> <li>• Pool</li> <li>• Gallery/TIC</li> </ul>	Senior Accountant <i>(Community Services Committee and Economic Development Committee)</i>	Community Leisure and Sports Development Manager		
28	Wed	31-Mar-21	<p><u>ALL stock takes</u> to be carried out:</p> <ul style="list-style-type: none"> <li>❖ Pest Control</li> </ul>	Senior Accountant <i>(Health and Housing Committee)</i>	Pest Control Officer		

### Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
29	Wed	31-Mar-21	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 2021	Procurement Assistant	Trainee Accounting Technician  All staff responsible for purchasing		
30	Wed	31-Mar-21	Ensure All Creditor batches are <b>closed and authorised</b> and that Debtor invoices have <b>all been authorised</b>	Systems and Payments Manager	Payments Assistant		
31	Wed	31-Mar-21	Ensure Creditor and Debtor Reconciliation reports balance.	Systems and Payments Manager	Payments Assistant		
32	Wed	31-Mar-21	Ensure All Purchase Order requisitions are <b>approved and authorised</b>	Procurement Assistant	All staff responsible for purchasing		
33	Wed	31-Mar-21	Enter final emergency schedule for the year on to Creditors	Systems and Payments Manager	Clerical Assistant <i>(Payments Team)</i>		
34	Wed	31-Mar-21	All sundry debtor write off/write on adjustments to be completed	Systems and Payments Manager			
35	Wed	31-Mar-21	Ensure <b>Creditors/Debtors balance reports &amp; Aged Debtors</b> reports are set to run at overnight	Systems and Payments Manager			

### Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
36	Wed	31-Mar-21	<p><b>All income to be paid in to cash office</b> (cards, cheques &amp; cash) – See later instruction for any further income received on the 31 March after this paying-in:</p> <ul style="list-style-type: none"> <li>❖ Level D reception/Planning</li> <li>❖ Pool</li> <li>❖ TIC/Gallery</li> <li>❖ Car Parks</li> <li>❖ Joiner's Arms</li> <li>❖ Exercise Referral</li> <li>❖ Market</li> </ul>	Accounting Technician <i>(Community Services Committee and Economic Development Committee)</i>	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		
37	Wed PM	31-Mar-21	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		

Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
38	Wed	31-Mar-21	All suspense accounts cleared down to nil where possible	All Senior Accountants	Trainee Accounting Technician		
39	Wed	31-Mar-21	Full skeleton accounts prepared together with all restatements where applicable	Head of Financial Services			
40	Thurs	01-Apr-21 (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.	Systems and Payments Manager			
41	Thurs	01-Apr-21 (AM)	Change settings on creditor and debtor transaction codes	Head of Financial Services			
42	Thurs	01-Apr-21 (AM)	Change default year and budget settings – including funds checking budget for purchasing.	Head of Financial Services			

Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
43	Thurs	01-Apr-21	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	Thurs	01-Apr-21	Last date for the receipt of <b>office staff capital timesheets</b> for charging to capital schemes	Accounting Technician <i>(Policy and Finance Committee and Planning Committee)</i>	All capital scheme lead officers		
45	Thurs	01-Apr-21	Last date for the receipt of <b>Grounds Maintenance timesheets.</b>	Accounting Technician <i>(Policy and Finance Committee and Planning Committee)</i>	Amenity Cleansing and Grounds Maintenance Manager		

### Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
46	Thurs	01-Apr-21	Last date for the receipt of <b>Works Administration and Vehicle Workshop timesheets.</b>	Accounting Technician <i>(Community Services Committee and Economic Development Committee)</i>	Head of Engineering Services		
47	Thurs	01-Apr-21	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	Thurs	01-Apr-21	<b>Finalise</b> PWLB <b>interest</b> and average interest rate for investments	Senior Accountant <i>(Policy and Finance Committee and Planning Committee)</i>			

### Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
49	Thurs	01-Apr-21	<p>All <b>remaining income</b> (received after the <b>final paying-in</b> previously made on 31 March) up to the close of 31 March to be paid in to cash office (cards, cheques &amp; cash):</p> <ul style="list-style-type: none"> <li>❖ Level D reception/Planning</li> <li>❖ Pool</li> <li>❖ TIC/Gallery</li> <li>❖ Car Parks</li> <li>❖ Joiner's Arms</li> <li>❖ Exercise Referral</li> <li>❖ Market</li> </ul>	<p>Accounting Technician <i>(Community Services Committee and Economic Development Committee)</i></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 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
50	Thurs	01-Apr-21	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	Thurs	01-Apr-21	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	Thurs	01-Apr-21	Receipt of <b>Council Tax and Business Rates</b> prints	Head of Financial Services  Accounting Technician ( <i>Policy and Finance Committee and Planning Committee</i> )	Head of Revenues and Benefits		
53	Thurs	01-Apr-21	Completed <b>Statement 1's &amp; 2's</b> 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 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
54	Thurs	01-Apr-21	Last date for receipt of completed and authorised <b>stock sheets</b> : ❖ 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	Thurs	01-Apr-21	Last date for receipt of completed and authorised <b>stock sheets</b> : • Pool • Gallery/TIC	Senior Accountant <i>(Community Services Committee and Economic Development Committee)</i>	Community Leisure and Sports Development Manager		

### Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
56	Thurs	01-Apr-21	Last date for receipt of completed and authorised <b>stock sheets</b> : <ul style="list-style-type: none"> <li>• Pest Control</li> </ul>	Senior Accountant <i>(Health and Housing Committee)</i>	Pest Control Officer		
57	Thurs	01-Apr-21	All <b>sundry debtor control sheets</b> for 2019/20 financial year to have been received in the Accounts Office	Systems and Payments Manager	All staff		
58	Thurs	01-Apr-21	Last date for receipt of estimated <b>debtor</b> sheets	All Senior Accountants	All staff		
59	Thurs	01-Apr-21	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		
	<b>Fri</b>	<b>02-Apr-21</b>	<b>Good Friday</b>				
	<b>Mon</b>	<b>05-Apr-21</b>	<b>Easter Monday</b>				

Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
60	Fri	09-Apr-21	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		
61	Fri	09-Apr-21	Last day for <b>entering old year creditor invoices</b> on Financials	Systems and Payments Manager	All staff		
62	Fri	09-Apr-21	Bank reconciliation to have been completed and authorised	Accounting Technician <i>(Community Services Committee and Economic Development Committee)</i>			

### Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
63	Fri	09-Apr-21	Entry of year end cash journals	Accounting Technician <i>(Community Services Committee and Economic Development Committee)</i>			
64	Fri	09-Apr-21	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		
65	Fri	09-Apr-21	Completion of <b><u>ALL</u></b> system reconciliations: <ul style="list-style-type: none"> <li>• Council Tax</li> <li>• NNDR</li> <li>• Car Parking</li> <li>• Planning</li> <li>• Building Control</li> <li>• Housing Rents</li> <li>• Licensing</li> <li>• Land Charges</li> <li>• Housing Benefits</li> </ul>	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		

### Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
66	Fri	09-Apr-21	Last day for receipt of <b>estimated creditor sheets</b>	Senior Accountant <i>(Health and Housing Committee)</i>	All staff		
67	Tues	13-Apr-21	Receipt of <b>IAS19 information</b> from Lancashire County Council	Head of Financial Services			
68	Wed	14-Apr-21	Capital accounts finished and journals entered	Head of Financial Services	Senior Accountant <i>(Health and Housing Committee)</i>		
69	Wed	14-Apr-21	Decision taken on <b>assets to be added/written off</b>	Head of Financial Services			
70	Wed	14-Apr-21	General Stores to be finalised	Accounting Technician <i>(Policy and Finance Committee and Planning Committee)</i>	Store Person/Admin Officer		
71	Mon	19-Apr-21	Complete <b>draft Housing Benefit subsidy</b> claim and working papers	Benefits Manager			
72	Mon	19-Apr-21	<b>Interest</b> allocated	Senior Accountant <i>(Policy and Finance Committee and Planning Committee)</i>			

### Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
73	Wed	21-Apr-21	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		
74	Fri	23-Apr-21	Capital Financial data updated in Narrative Report	Head of Financial Services			
75	Fri	23-Apr-21	Compensated absences analysis and ledger entries completed	Senior Accountant <i>(Health and Housing Committee)</i>	Trainee Accounting Technician		
76	Mon	26-Apr-21	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>			

### Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
77	Mon	26-Apr-21	Complete and submit <b>Housing Benefit subsidy claim</b> and working papers	Senior Accountant <i>(Health and Housing Committee)</i>			
78	Mon	26-Apr-21	<b>Closedown collection fund for Council Tax</b> and inform LCC, Fire and Police	Head of Financial Services			
79	Wed	28-Apr-21	Data produced for checking and review in respect of <b>Data Transparency requirements</b>  Senior Officers Salaries/remuneration <ul style="list-style-type: none"> <li>• Members' Allowances</li> <li>• Expenditure &gt;£250</li> <li>• Grants to Voluntary Organisations</li> <li>• Procurement ITT and Contracts/Payments &gt; £5k</li> <li>• Car Parking Account</li> <li>• Building Control Account</li> </ul>	Senior Accountant <i>(Health and Housing Committee)</i>	Systems and Payments Manager  Accounting Technician <i>(Policy and Finance Committee and Planning Committee)</i>  Procurement Assistant  Senior Accountant <i>(Community Services Committee and Economic Development Committee)</i>		

### Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
80	Fri	30-Apr-21	<b>Final Transparency Data checked and published on the website</b>	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>		
81	Fri	30-Apr-21	<b>VAT Shelter figures</b> to be received from Onward Homes	Senior Accountant <i>(Health and Housing Committee)</i>			
82	Fri	30-Apr-21	<b>Closedown collection fund for Business Rates</b> and inform LCC and Fire	Head of Financial Services			
83	Fri	30-Apr-21	<b>Possible deadline for NNDR3</b>	Head of Revenues and Benefits			
	Mon	<b>03-May-21</b>	<b>Early May Bank Holiday</b>				

Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
84	Wed	5-May-21	<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>• Civic Suite</li> <li>• IT Services</li> <li>• Resources</li> <li>• Chief Executives</li> <li>• Economic Development</li> </ul>	<p>Senior Accountant <i>(Policy and Finance Committee and Planning Committee)</i></p> <p>(see separate timetable)</p>			
85	Wed	5-May-21	<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 VEHL</li> <li>• Refuse Collection</li> </ul>	<p>Senior Accountant <i>(Community Services Committee and Economic Development Committee)</i></p> <p>(see separate timetable)</p>			
86	Wed	5-May-21	<p><b>Central establishment and other recharges to have been completed by:</b></p> <ul style="list-style-type: none"> <li>• Use of Market Buildings</li> </ul>	<p>Senior Accountant <i>(Health and Housing Committee)</i></p> <p>(see separate timetable)</p>			
87	Wed	5-May-21	<p><b>IAS19 adjustment journals (as required) to be entered by</b></p>	<p>Head of Financial Services</p>			

### Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
88	Wed	5-May-21	Update Narrative Report with Pensions data	Head of Financial Services			
	<b>Thurs</b>	<b>06-May-21</b>	<b><i>Police and Crime Commissioner and Lancashire County Council Elections</i></b>				
89	Mon	24-May-21	<b>ALL Service committee accounts to be finished</b> and general fund summary account complete	All Senior Accountants			
90	Mon	24-May-21	Final Income and Expenditure Cleardown Run	Head of Financial Services			
<b>ANY FURTHER JOURNALS FOR 2020/21 FINANCIAL YEAR TO BE AGREED WITH HEAD OF FINANCIAL SERVICES BEFORE ENTERING</b>							
	Mon	<b>31-May-21</b>	<b><i>Spring Bank Holiday</i></b>				
91	Mon	7-Jun-21	Finalise Narrative Report with revenue financial data	Head of Financial Services			
92	Fri	11-Jun-21	Possible date when WGA Return to be completed (Unaudited)	Senior Accountant <i>(Health and Housing Committee)</i>			
93	Mon	14-Jun-21	Produce all key financial statements: Expenditure & Funding Analysis, CIES, MiRS, Balance Sheet, Cash Flow Statement	Head of Financial Services			

### Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
94	Wed	16-Jun-21	Report <b>Annual Governance Statement and Findings of Review</b> to CMT	Internal Auditor			
95	Fri	18-Jun-21	<b>Annual Governance Statement</b> to Leader and CE for signing	Internal Auditor			
96	Fri	18-Jun-21	Finalise all notes to the accounts	Head of Financial Services	All Senior Accountants		
97	Fri	18-Jun-21	Possible date when Revenue Outturn Forms to be completed	Senior Accountant <i>(Health and Housing Committee)</i>			
98	Tues	22-Jun-21	<b>All</b> 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		
99	Fri	25-Jun-21	Possible date when Capital Outturn Form to be completed	Senior Accountant <i>(Health and Housing Committee)</i>			
100	Wed	30-Jun-21	Accounts <b>final sign off</b> by Director of Resources and <b>published</b> as subject to audit on website	Director of Resources	Head of Financial Services		
101	Wed	30-Jun-21	Accounts forwarded to Grant Thornton for commencement of audit	Head of Financial Services			

### Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
102	Wed	30-Jun-21	<b>Advertise accounts available for inspection on website</b> from 1 July	Head of Financial Services	Accounting Technician <i>(Policy and Finance Committee and Planning Committee)</i>		
103	Thurs	01-Jul-21	Period of <b>public inspection</b> starts (30 consecutive <b>working</b> days from sign off by Director of resources)	Head of Financial Services			
104	Thurs	01-Jul-21	Grant Thornton commence final accounts audit	Grant Thornton			
105	Tues	13-Jul-21	Review meeting with Grant Thornton	Head of Financial Services			
106	Tues	20-Jul-21	Review meeting with Grant Thornton	Head of Financial Services			
107	Tues	27-Jul-21	Review meeting with Grant Thornton	Head of Financial Services			
108	Tues	3-Aug-21	Review meeting with Grant Thornton	Head of Financial Services			
109	Tues	10-Aug-21	Review meeting with Grant Thornton	Head of Financial Services			

Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
110	Tues	17-Aug-21	Review meeting with Grant Thornton	Head of Financial Services			
111	Tues	24-Aug-21	Review meeting with Grant Thornton	Head of Financial Services			
112	Tues	7-Sept-21	Review meeting with Grant Thornton	Head of Financial Services			
113	Mon	13-Sept-21	Clearance meeting with Grant Thornton	Director of Resources Head of Financial Services	Grant Thornton		
114	Tues	14-Sept-21	<b>Complete Audit Findings Report adjustments and issue final Statement of Accounts</b> to Grant Thornton	Head of Financial Services	Grant Thornton		
115	Mon	20-Sept-21	Distribution date for <b>Accounts and Audit Committee and Director of Resources (CFO) sign accounts for true and fair view</b>	Head of Financial Services			
116	Wed	<u>Potentially</u> 29-Sept-21	<b>Proposed Accounts and Audit Committee</b> meeting date - to consider the <b>Audit Findings Report and approve Audited Final Accounts</b>	Director of Resources	Head of Financial Services		

### Timetable for Closure of 2020/21 Accounts

No.		Completion Date	Task	Lead Officer	Other Key Staff	Date Actually Done	Comments
117	Thurs	30-Sept-21	<b>Receipt of Accounts opinion from Grant Thornton</b>	Head of Financial Services	Grant Thornton		
118	Thurs	30-Sept-21	Audited Accounts to be <b>published</b> on website by	Head of Financial Services	Accounting Technician <i>(Policy and Finance Committee and Planning Committee)</i>		
119	Mon	01-Oct-21	Close the Financial Year on the Financials system and roll forward balances.	Head of Financial Services			
120	Mon	01-Oct-21	Possible date when <b>Whole of Government Accounts return (audited)</b> to be completed	Senior Accountant <i>(Health and Housing Committee)</i>			