

Closure of Accounts 2021/22 – High Level Closure TimetableWeekly Review

Progress against the closure plan will be reviewed weekly by the Senior Manager Accountancy and the Group Accountant Corporate Accounting.

Key Dates for Closure TimetablePrior to Year End

	2020/21 Planned	2020/21 Actual	2021/22 Planned	2021/22 Actual
December (Q3) monitoring report to Cabinet	18 <sup>th</sup> March	18 <sup>th</sup> March	17 <sup>th</sup> March	17 <sup>th</sup> March
Briefing on closedown to Audit & Assurance Committee	11 <sup>th</sup> March	11 <sup>th</sup> March	24 <sup>th</sup> March	24 <sup>th</sup> March

Closure of Accounts

	2020/21 Planned	2020/21 Actual	2021/22 Planned	2021/22 Actual
Key feeder systems and control accounts reconciled	31 <sup>st</sup> March	31 <sup>st</sup> March	1 <sup>st</sup> April	1 <sup>st</sup> April
Capital entries completed by directorates	8 <sup>th</sup> April	8 <sup>th</sup> April	10 <sup>th</sup> April	19 <sup>th</sup> April
Capital outturn completed	12 <sup>th</sup> April	12 <sup>th</sup> April	14 <sup>th</sup> April	26 <sup>th</sup> April
Directorate ledger signed off by Directorate Group Accountants and provisional outturn reports to Corporate Accounting	16 <sup>th</sup> April	21 <sup>st</sup> April	21 <sup>st</sup> April	27 <sup>th</sup> April
Briefing on closedown for Chair and Vice Chair of Audit & Assurance Committee	20 <sup>th</sup> April	20 <sup>th</sup> April	TBC	N/A
All working papers and analytical review from directorates completed and submitted for peer review.	30 <sup>th</sup> April	6 <sup>th</sup> May	27 <sup>th</sup> April	29 <sup>th</sup> April
Cabinet outturn report circulated to CMT	12 <sup>th</sup> May (CMT), Cabinet TBC	CMT 12 <sup>th</sup> May	29 <sup>th</sup> April (CMT 4 <sup>th</sup> May, Cabinet 9 <sup>th</sup> June)	6 <sup>th</sup> May (CMT 11 <sup>th</sup> May, Cabinet 9 <sup>th</sup> June)
Briefing on closedown for Chair and Vice Chair of Audit & Assurance Committee	18 <sup>th</sup> May	18 <sup>th</sup> May	5 <sup>th</sup> May	Cancelled - briefing note circulated
Cabinet outturn report circulated for Cabinet Briefing	19 <sup>th</sup> May		11 <sup>th</sup> May (Meeting 19 <sup>th</sup> May)	13 <sup>th</sup> May
Capital accounting completed	14 <sup>th</sup> May	12 <sup>th</sup> May	14 <sup>th</sup> May	19 <sup>th</sup> May
Receive Cumbria County Holdings Ltd group accounts for consolidation	14 <sup>th</sup> May	12 <sup>th</sup> May	20 <sup>th</sup> May	20 <sup>th</sup> May
Cabinet outturn report published	10 <sup>th</sup> June meeting cancelled	10 <sup>th</sup> June meeting cancelled	26 <sup>th</sup> May (Meeting 9 <sup>th</sup> June)	30 <sup>th</sup> May

	2020/21 Planned	2020/21 Actual	2021/22 Planned	2021/22 Actual
<b>Draft Statement of Accounts completed for review by Senior Manager - Accountancy</b>	4 <sup>th</sup> June	8 <sup>th</sup> June	6 <sup>th</sup> June	10 <sup>th</sup> June
<b>Draft Statement of Accounts to Director of Finance for first review</b>	11 <sup>th</sup> June	11 <sup>th</sup> June	9 <sup>th</sup> June	23 <sup>rd</sup> June
<b>Ongoing review of Draft Statement of Accounts</b>	4 <sup>th</sup> June – 18 <sup>th</sup> June	4 <sup>th</sup> June – 18 <sup>th</sup> June	10 <sup>th</sup> June – 20 <sup>th</sup> June	10 <sup>th</sup> June to 29 <sup>th</sup> June
Briefing on closedown for Chair and Vice Chair of Audit & Assurance Committee	15 <sup>th</sup> June	14 <sup>th</sup> June	17 <sup>th</sup> June	Cancelled – verbal update 9 <sup>th</sup> June
Updated Draft Statement of Accounts to Director of Finance and Chair of Audit Committee	22 <sup>nd</sup> June	18 <sup>th</sup> June & 25 <sup>th</sup> June	22 <sup>nd</sup> June	27 <sup>th</sup> June
Council outturn report published (meeting 23 <sup>rd</sup> June)	17 <sup>th</sup> June	Meeting cancelled	15 <sup>th</sup> June	No report to Council for 2021/22 outturn.
<b>Sign off unaudited Statement of Accounts by Director of Finance</b>	28 <sup>th</sup> June	1 <sup>st</sup> July	29 <sup>th</sup> June	29 <sup>th</sup> June
Unaudited Statement of Accounts published on Council website	30 <sup>th</sup> June	1 <sup>st</sup> July	30 <sup>th</sup> June	
Unaudited Statement of Accounts to Grant Thornton	30 <sup>th</sup> June	1 <sup>st</sup> July	30 <sup>th</sup> June	
Final completed working papers to Grant Thornton	30 <sup>th</sup> June	1 <sup>st</sup> July	30 <sup>th</sup> June	
Unaudited WGA return submitted to DLUHC and Grant Thornton	30 <sup>th</sup> June	Still outstanding, DLUHC/HMT haven't circulated return	TBC	

### LGPS Accounts

	2020/21 Planned	2020/21 Actual	2021/22 Planned	2021/22 Actual
Accruals uploaded to General Ledger	30 <sup>th</sup> Apr	30 <sup>th</sup> Apr	30 <sup>th</sup> Apr	30 <sup>th</sup> Apr
Cut-off for updated valuation of Alternative investments	17 <sup>th</sup> May	17 <sup>th</sup> May	17 <sup>th</sup> May	17 <sup>th</sup> May
Updated Draft Statement of Accounts to Director of Finance	24 <sup>th</sup> May		24 <sup>th</sup> May	Review undertaken by Senior Manager – completed 31 <sup>st</sup> May
Sign off of unaudited Statement of Accounts by Director of Finance	26 <sup>th</sup> May	1 <sup>st</sup> July	26 <sup>th</sup> May	
Final completed working papers to Grant Thornton	7 <sup>th</sup> June		7 <sup>th</sup> June	Will meet revised deadline requested by GT (30 <sup>th</sup> June)

## Audit

	<b>2020/21 Planned</b>	<b>2020/21 Actual</b>	<b>2021/22 Planned</b>	<b>2021/22 Actual</b>
Briefing on closedown for Chair and Vice Chair of Audit & Assurance Committee	TBC	No meeting	29 <sup>th</sup> July	
External Audit work	July / August / September	July / August / September	July / August / September	
Receive first draft Audit Findings Report from Grant Thornton	15 <sup>th</sup> September	20 <sup>th</sup> September	15 <sup>th</sup> September	
Briefing on closedown for Audit & Assurance Committee	Mid September	23 <sup>rd</sup> September	Mid September	
Finalise audit adjustments (if any) to the Statement of Accounts	Mid September	17 <sup>th</sup> September	Mid September	
Finalise report to Audit & Assurance Committee on the Statement of Accounts	Mid September	22 <sup>nd</sup> September	Mid September	
Audit & Assurance Committee reports published	17 <sup>th</sup> September	22 <sup>nd</sup> September	17 <sup>th</sup> September	
Audit & Assurance Committee meeting to receive Grant Thornton Audit Findings Report	27 <sup>th</sup> September (provisional)	27 <sup>th</sup> September	27 <sup>th</sup> September	
Receive audit opinion from Grant Thornton	30 <sup>th</sup> September	30 <sup>th</sup> September	30 <sup>th</sup> September	
Publish statutory accounts on website	30 <sup>th</sup> September	1 <sup>st</sup> October	1 <sup>st</sup> October	
Final audited WGA submitted to DLUHC	30 <sup>th</sup> September	Still outstanding, DLUHC/HMT haven't circulated return	TBC	