

Closure of Accounts 2022/23 – High Level Closure TimetableWeekly Review

Progress against the closure plan will be reviewed weekly by Accountancy Management Team.

Key Dates for Closure TimetablePrior to Year End

	2021/22 Planned	2021/22 Actual	2022/23 Planned	2022/23 Actual
Briefing on closedown to Audit & Assurance Committee	24 <sup>th</sup> March	24 <sup>th</sup> March	9 <sup>th</sup> March	
December (Q3) monitoring report to Cabinet	17 <sup>th</sup> March	17 <sup>th</sup> March	16 <sup>th</sup> March	

Closure of Accounts

	2021/22 Planned	2021/22 Actual	2022/23 Planned	2022/23 Actual
Key feeder systems and control accounts reconciled	1 <sup>st</sup> April	1 <sup>st</sup> April	1 <sup>st</sup> April	
Capital entries completed by directorates	10 <sup>th</sup> April	19 <sup>th</sup> April	11 <sup>th</sup> April	
Capital outturn completed	14 <sup>th</sup> April	26 <sup>th</sup> April	14 <sup>th</sup> April	
Directorate ledger signed off by Directorate Group Accountants and provisional outturn reports to Corporate Accounting	21 <sup>st</sup> April	29 <sup>th</sup> April	21 <sup>st</sup> April	
Briefing on closedown for Chair and Vice Chair of Audit & Assurance Committee	TBC	N/A	TBC	
All working papers and analytical review from directorates completed and submitted for peer review.	27 <sup>th</sup> April	27 <sup>th</sup> April	27 <sup>th</sup> April	
Cabinet outturn report circulated to CMT	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)	TBC	
Briefing on closedown for Chair and Vice Chair of Audit & Assurance Committee	5 <sup>th</sup> May	Cancelled - briefing note circulated	TBC	
Briefing for Audit & Assurance Committee on Use of Estimates in the Accounts	12 <sup>th</sup> May	12 <sup>th</sup> May	TBC	
Cabinet outturn report circulated for Cabinet Briefing	11 <sup>th</sup> May (Meeting 19 <sup>th</sup> May)	13 <sup>th</sup> May	TBC	
Capital accounting completed	14 <sup>th</sup> May	19 <sup>th</sup> May	15 <sup>th</sup> May	
Receive Cumbria County Holdings Ltd group accounts for consolidation	20 <sup>th</sup> May	20 <sup>th</sup> May	19 <sup>th</sup> May (TBC)	

	<b>2021/22 Planned</b>	<b>2021/22 Actual</b>	<b>2022/23 Planned</b>	<b>2022/23 Actual</b>
Cabinet outturn report published	26 <sup>th</sup> May (Meeting 9 <sup>th</sup> June)	30 <sup>th</sup> May	TBC	
<b>Draft Single Entity Statement of Accounts to Director of Finance for first review</b>	<b>9<sup>th</sup> June</b>	<b>22<sup>nd</sup> June</b>	<b>19<sup>th</sup> May</b>	
<b>Ongoing review of Draft Statement of Accounts</b>	<b>10<sup>th</sup> June – 20<sup>th</sup> June</b>	<b>22<sup>nd</sup> June to 14<sup>th</sup> July</b>	<b>22<sup>nd</sup> May to 31<sup>st</sup> May</b>	
Briefing on closedown for Chair and Vice Chair of Audit & Assurance Committee	17 <sup>th</sup> June	Cancelled – briefing note circulated 10 <sup>th</sup> June	TBC	
Updated Draft Statement of Accounts to Director of Finance and Chair of Audit Committee	22 <sup>nd</sup> June	To DoF 30 <sup>th</sup> June	26 <sup>th</sup> May	
Council outturn report published	15 <sup>th</sup> June	No report to Council, included as part of Cabinet minutes item	TBC	
<b>Sign off unaudited Statement of Accounts by Director of Finance</b>	<b>29<sup>th</sup> June</b>	Start of the audit was delayed so took additional time for reviewing accounts, <b>sign off 14<sup>th</sup> July</b>	<b>30<sup>th</sup> May</b>	
Unaudited Statement of Accounts published on Council website	30 <sup>th</sup> June	15 <sup>th</sup> July	31 <sup>st</sup> May	
Unaudited Statement of Accounts to Grant Thornton	30 <sup>th</sup> June	15 <sup>th</sup> July	31 <sup>st</sup> May	
Final completed working papers to Grant Thornton	30 <sup>th</sup> June	1 <sup>st</sup> July	31 <sup>st</sup> May	
Unaudited WGA return submitted to DLUHC and Grant Thornton	TBC, returned published 30/1/23, to be completed by 28/2/23	Expected by 28/2/23	TBC	

## LGPS Accounts

	<b>2021/22 Planned</b>	<b>2021/22 Actual</b>	<b>2022/23 Planned</b>	<b>2022/23 Actual</b>
Accruals uploaded to General Ledger	30 <sup>th</sup> Apr	30 <sup>th</sup> Apr	28 <sup>th</sup> Apr	
Cut-off for updated valuation of Alternative investments	17 <sup>th</sup> May	16 <sup>th</sup> May	16 <sup>th</sup> May	
Updated Draft Statement of Accounts to Director of Finance	24 <sup>th</sup> May	6 <sup>th</sup> June	26 <sup>th</sup> May	
Sign off of unaudited Statement of Accounts by Director of Finance	26 <sup>th</sup> May	20 <sup>th</sup> June	<b>30<sup>th</sup> May</b>	
Final completed working papers to Grant Thornton (subject to GT workplan)	7 <sup>th</sup> June	1 <sup>st</sup> July	19 <sup>th</sup> June	

## Audit

	<b>2021/22 Planned</b>	<b>2021/22 Actual</b>	<b>2022/23 Planned</b>	<b>2022/23 Actual</b>
Briefing on closedown for Chair and Vice Chair of Audit & Assurance Committee	29 <sup>th</sup> July	Cancelled	TBC	
External Audit work	July / August / September	July 2022 to Jan 2023	June / July / August / September	
Receive first draft Audit Findings Report from Grant Thornton	15 <sup>th</sup> September	Deadline deferred by Govt to 30 <sup>th</sup> Nov from 30 <sup>th</sup> Sept. Draft AFR received 10 <sup>th</sup> Nov 2022 (presented to 18 <sup>th</sup> Nov). Final report to be presented to 9 <sup>th</sup> Mar	Mid September	
Briefing on closedown for Audit & Assurance Committee	Mid September	11 <sup>th</sup> Nov	Mid September	
Finalise audit adjustments (if any) to the Statement of Accounts	Mid September	Jan 2023	Mid September	
Finalise report to Audit & Assurance Committee on the Statement of Accounts	Mid September	10 <sup>th</sup> Nov	Mid September	
Audit & Assurance Committee reports published	17 <sup>th</sup> September	11 <sup>th</sup> Nov	TBC	
Audit & Assurance Committee meeting to receive Grant Thornton Audit Findings Report	27 <sup>th</sup> September	Deferred to 18 <sup>th</sup> Nov, final meeting 9 <sup>th</sup> Mar	TBC	
Receive audit opinion from Grant Thornton	30 <sup>th</sup> September	Expected Feb 2023	30 <sup>th</sup> September	
Publish statutory accounts on website	1 <sup>st</sup> October	10 <sup>th</sup> Mar 2023	1 <sup>st</sup> October	
Final audited WGA submitted to DLUHC	Audit Not Required for 2021/22	N/A	TBC	