

[illegible]

Year End Procedure

Timetable:

1. Responsible Financial Officer (RFO) to prepare 31 March bank reconciliation mid-April.
2. RFO to submit Pensions Return to Surrey County Council (via encrypted email by end April).
3. RFO to prepare and submit VAT Return for period 1 Oct – 31 March to H M Revenue and Customs by end April.
4. Monthly transmissions to be made to HMRC (HM Revenue and Customs) in accordance with RTI (Real Time Information) regulations by Mulberry & Co.
5. Year-end submission to be sent to HMRC in accordance with RTI regulations by Mulberry & Co – Deadline 19 May.
6. Mulberry & Co to provide a P60 for all employees by 19 May.
7. RFO to check all payments/receipts have been allocated to the correct budget headings prior to the accounts being prepared.
8. Prepare year end accounts for presentation to the May General Purposes and Finance Committee meeting or Annual Meeting (whichever comes first).
9. Year-end Internal Audit to be held mid-May (preferably prior to the Annual Meeting).
10. Accounts to be approved by the Full Council in May or by end of June at the latest (subject to the date of External Audit). Resolution to be passed by Full Council regarding transfer of funds to earmarked reserves.
11. Prepare Annual Governance and Accountability Review (AGAR) ideally by end May.
12. AGAR, sections 1 and 2, to be approved by the Full Council by end May.
13. Prepare papers for the External Auditor in accordance with the Auditor's instructions.
14. Annual Return/letter of variance to be submitted to External Auditor as per their schedule.
15. Notice of elector's rights to be displayed in accordance with the schedule provided by PKF Littlejohn LLP (received at the same time as the AGAR).