



## Year-end Procedure

Version	Date of Adoption	Minute Reference	Review Date	Originator
2020v1	17.3.2020	123-2020	March 2021	G White
2021	25.3.2021	97-2021	March 2022	G White
2022-03	24.3.2022	97-2022	March 2023	G White
2023	21.3.2023	130-2023	March 2024	G White

# Year End Procedure

## Timetable:

1. Finance Officer (FO) to prepare 31 March bank reconciliation by mid-April.
2. RFO to submit Pensions Return to Surrey County Council (via encrypted email by end April).
3. FO to prepare and submit VAT Return for period 31 December – 31 March to H M Revenue and Customs (HMRC) by end April.
4. Monthly transmissions to be made to HMRC 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. FO 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) in time for the Internal Audit.
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).