



Department of
Health

An Roinn Sláinte

Mánnystrie O Poustie

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<p>Subject Timetable for ALB Annual Accounts 2023-24</p>	<p>FAU MEMO: 01-2024</p> <p>DoH Ref: HE1/24/119589</p> <p>Date of Issue: 13 March 2024</p>
<p>For Action by: The Director of Finance of each HSC Body & NIFRS</p> <p>For Information to: The Director of Finance of SPPG; and the Chief Executives of SPPG, each HSC Body & NIFRS</p> <p>Summary of Contents: Timetable for production and certification of 2023-24 annual accounts</p> <p>Enquiries:</p> <p>Any enquiries about the contents of this Memo should be addressed to:</p> <p>Financial Accounting Unit DoH Room D3.10 Castle Buildings Stormont BELFAST BT4 3SQ</p> <p>Financial.accountingunit@health-ni.gov.uk</p>	<p>Related documents: HSC(F) 11-2014</p> <p>Superseded Documents: HSC(F) 06-2023</p> <p>Expiry Date: September 2024</p> <p>Status of Contents: Action</p> <p>Implementation: 2023-24 Financial Year</p>

TIMESCALES AND GUIDANCE FOR 2023-24 ANNUAL ACCOUNTS PROCESS

Timetable

1. This confirms the timescales for the preparation, audit, approval, and certification of the annual accounts for 2023-24.
2. The timetable is set to enable DoH Bodies' accounts to be laid before the Assembly prior to summer recess. The timetables for public funds accounts are shown in **Annex A** and Charitable Trust Funds at **Annex B**.
3. Please note that all dates given are the **latest dates** by which the action must have been taken. DoH Bodies should advise the Department and NIAO immediately should they not be able to meet dates outlined in this timetable.
4. The timetable continues to be challenging and it can only be achieved if finance staff and management are fully committed, and action is taken to ensure that all parts of the organisation contribute to the financial information requirements appropriately and on a timely basis.
5. It is essential that DoH Bodies manage the process surrounding the annual accounts effectively and that the accounts produced for audit are of a high standard and have been subjected to an evidenced quality review at a senior level in the organisation. It is also important that consideration is given to prior year NIAO Report to those Charged with Governance recommendations and action taken to address as appropriate within each organisation.

Whole of Government Accounts (WGA)

6. The next WGA (2023-24) Data Collection Tool (DCT) has the following planned provisional deadline dates. DoF will advise departments nearer the time for the start of this Data Collection:
 - DCT Submission Window Opens – 3 June 2024
 - Cycle 1 DCT submission deadline 16 August 2024
 - Cycle 2 DCT submission deadline 13 September 2024
7. Further guidance will be issued in due course.

The Strategic Planning and Performance Group (SPPG)

8. From 1 April 2022, SPPG has been an integral part of the Department and as such will follow the Department's timetable. Guidance will be issued in due course.

Initial Submission and Signing

9. The Accounting Officer should initially submit **unsigned** accounts (Financial Statements, Performance Report and Accountability Report), to the Comptroller and Auditor General, (C&AG), for audit in line with the timetable at **Annex A**.

10. For this initial submission Accounting Officers are required to clearly confirm their responsibility for the accuracy of the accounts and the availability of working papers.
11. The accounts should be accompanied by a letter, signed by the Accounting Officer, confirming that the Accounting Officer takes full responsibility for the accounts. This letter should make clear that the Accounting Officer has:
- reviewed the accounts to ensure they have been properly prepared in accordance with the guidance;
 - enquired of staff to ensure adequate working papers are available to support the figures in the accounts; *and*
 - enquired of staff to ensure that it is not anticipated that the accounts will be subject to significant adjustment as a result of the audit procedures.
12. The draft accounts should be sent to both NIAO and the Department at the following email addresses:

NIAO: HSCaccounts@niauditoffice.gov.uk

DoH: financial.accountingunit@health-ni.gov.uk

Review of Financial Process (RoFP)

13. As part of RoFP a Department of Health (DoH) consolidated Annual Report and Accounts is also required. Consequently a **2023-24 ALB Data Capture Template** must also be completed, using draft accounts, and submitted to DoH. The template will be issued shortly with further instructions.

Adjustment of Errors

14. In the interest of DoH Bodies meeting faster closing, the Department advises Accounting Officers that they should not initially expect to see a detailed schedule of unadjusted errors, as the timely production of financial information is a higher priority.
15. NIAO will advise DoH Bodies of any potential adjustments during the audit. The Accounting Officer should be provided with a list of financial errors above the error reporting threshold, as highlighted in the audit strategy. Due to RoFP (see details below paragraph 18) agreement will be reached with DoH Financial Accounting Unit and the auditors as to what, if any, adjustment should be made. This will be in line with the timetable at **Annex A**, which sets out an earlier date for Trusts, BSO and PHA, and a later date for all other ALBs.
16. The possibility of adjustments being required should be minimised through preparation of good quality accounts (assisted by the preparation of regular management accounts) and open and early discussion with the audit team of any major new accounting policies, estimates issues and potential disclosures.
17. DoH Bodies should also notify the audit team of any known unadjusted errors as soon as they are discovered so that agreement can be reached on their impact on the deadline and the audit opinion.

Final Outturn and Accounts

18. Under Review of Financial Process, DoH will include the financial information of DoH Bodies in the consolidated DoH Group accounts. This means that any draft to final changes made in DoH Bodies' accounts will now also impact the DoH group accounts.
19. If changes were made to the DoH Bodies' accounts between draft and final accounts stage, but were not reflected in the DoH Group accounts, this would lead to adjustments in the following year for both accounts and budgets. So, for example, a late accrual identified as part of the audit process which is included in the ALB's accounts in 2023-24, but not in the DoH Group accounts, will now actually be charged to the ALB's 2024-25 budget.
20. Managing such adjustments in future years would be challenging for both accounts and budgets, therefore, to mitigate these impacts any changes made to DoH Bodies' accounts will also need to be made to the DoH Group accounts, so that the final DoH Bodies' accounts align with the final DoH Group accounts.
21. Early engagement by DoH Bodies with DoH Financial Accounting Unit and the audit team on any differences should occur, as soon as they are discovered, so that agreement can be reached on their materiality and subsequent treatment. Early notification increases the opportunity for significant adjustments to be incorporated into the Departmental accounts and for the mismatch described above to be avoided.
22. Further guidance on the treatment of material and non-material differences will be included in the Annual Manual of Accounts, which will issue shortly. **DoH Finance Directorate must be involved in the consideration of any changes to be made to the accounts after the version submitted for consolidation.**

Performance Report and Accountability Report

23. The draft Performance Report and Accountability Report must be submitted with the draft financial statements for PHA, BSO and the Trusts. All other ALBs are required to submit their draft annual report one week after the date of submission of their draft accounts. Please note that it is the full annual report **not** the summary.
24. Please note that with regard to the final account, this year NIAO will continue to accept scanned signatures on the annual report or the letter of representation. Please note that this must be a copy of the original signature (typed signatures will not be accepted) and the signed document must be emailed directly by the signatory from their mailbox. PDF versions will also be acceptable this year. Therefore, the final versions of both of these documents can be submitted electronically for 2023-24.

Audit Committee and Board Approval

25. When auditors have confirmed to DoH Bodies that there are no further amendments required to the accounts, then DoH Bodies should seek to present their final accounts to the Audit Committee and seek Board approval **as close as possible to final certification date**. This will reduce the risk of identification of late issues requiring consideration for inclusion.

Signing of Final Annual Reports and Accounts and Final Certification

26. The accounts should then be signed by the Accounting Officer and submitted to the C&AG for certification and signing.
27. The following items should all be signed and dated by the Accounting Officer on the same day in order that the dates are all consistent:
 - i. Performance Report;
 - ii. Accountability Report;
 - iii. Statement of Financial Position; *and*
 - iv. Letter of Representation.
28. Submission to the Accounting Officer for signature will need to be made in sufficient time for the final signed accounts to be certified by the C&AG and transmitted to the Department for laying. The accounts should be signed as close to laying as practically possible. It may be necessary to check the C&AG's availability in advance to ensure that deadlines for laying are met.
29. Accounts are signed by the Accounting Officer only on final submission to the auditor prior to laying before the Assembly. As noted above, this year NIAO will continue to accept scanned signatures, and therefore the final signed accounts can be submitted electronically.

Clearing the Text of the C&AG's Reports

30. There is a possibility that publication of some accounts might be delayed because of time taken to reach agreement with the NIAO on the texts of C&AG's reports. In cases where the C&AG decides to make a report, DoH Bodies should do all they can to enable agreement to be reached before the account is submitted to the Accounting Officer for signature. If this is not possible a timetable for clearing the text of the report should be agreed with the NIAO. DoH Bodies are reminded that the C&AG will only sign the audit certificate once the text of the report has been agreed.
31. If DoH Bodies experience difficulties in clearing the text of the C&AG's reports and these seem likely to put at risk certification or publication by the statutory deadlines, they should inform the Department as soon as possible.

Laying and Publishing

32. **Laying of Accounts** – In line with the current guidance the Department will lay the accounts of the HSC Trusts, BSO and PHA in the Assembly before the summer recess, and also any accounts of the other ALBs if finalised before the summer recess. Per current timetable there is no requirement for these smaller Bodies to do so, although this will remain under review in future years. All remaining ALBs will be laid after the summer recess. NIAO lay the accounts of the Northern Ireland Social Care Council (NISCC) and the Northern Ireland Practice and Education Council for Nursing and Midwifery (NIPEC).
33. Circular [HSC \(F\) 11-2014](#) deals with post-laying and pre-publication issues which may arise.

34. **Publishing** - Further guidance on laying and publication will be issued at a later date.

Other issues

35. **Draft Governance Statements** – As per **Annex A**, ALBs should note that all draft Governance Statements are required to be submitted to DoH by **Friday 3 May**, even where draft accounts or annual reports may have a later submission deadline.

36. **Internal Audit** – HSC Bodies need to ensure that Internal Audit have provided signed assurance statements in time for submission of the Draft Governance Statement.

37. **Financial Monitoring Returns (FMRs)** – Financial Monitoring Unit (FMU) must complete a final monthly forecast outturn return as well as year-end returns for Department of Finance which align with draft and final accounts. Therefore, the following returns from ALBs are required to facilitate these DoF requirements:

- a. **March/M12 Outturn** – due by the 15th working day in line with the standard timetable, i.e. 23 April. HSC Trusts to provide to SPPG, all other ALBs to provide directly to FMU in DoH. SPPG to provide Consolidated Trust return to FMU by 30 April.
- b. **Provisional Outturn/Draft Accounts** - given the deadline for the March return above, it is possible that the Outturn figures within this may be updated for the draft accounts to be submitted to NIAO. If any such updates are made, then a **revised March FMR** should be submitted to FMU as soon as possible following submission of the draft accounts for audit and no later than 8 May. Please note that it is essential that the Outturn figures input to the Note 22 in the RoFP ALB data capture template agree to the Outturn figures provided to FMU.
- c. **Final Outturn/ Final Accounts** - following the completion and audit of ALBs' accounts, a final FMR must be submitted if there have been any changes between draft and final accounts. ALBs should submit these to FMU as soon as their accounts are finalised if any such changes have been made.

Inter Group Information

38. The consolidation Data Capture Template includes additional columns to record inter-group transactions and balances within the note's tabs, for elimination where applicable (being the inter DoH group encompassing the Department/SPPG and all its ALBs).

39. It is essential that the amounts entered by both parties agree exactly to enable the DoH consolidation tool to eliminate these amounts. Unlike WGA, no tolerance threshold applies.

40. BSO will provide a central report with inter group information which should assist with this exercise. Once again, any feedback on this report should be provided to BSO to enable future improvements.

41. **Seconded Staff** - This information should be agreed between DoH Bodies for year-end accounts purposes. Should a DoH body require to agree information with the Department they should contact the departmental nominated contact within the business area directly. Please note that a copy of the agreement of staff seconded between DoH Bodies is not currently required by the Department's Financial Accounting Unit for consolidation purposes.
42. **Directorate of Legal Services (DLS Valuation)** – Dates have been included in relation to provision of end year estimates for all provisions and cut - off date by which final report will be issued to NIAO/ contracted auditors to include significant movements from end year estimates.

BSO

43. Specific requirements for BSO are set out in **Annex C**. This includes information relating to agreements of balances.

Charitable Trust Income and Expenditure

44. [HSC\(F\)14-2018 – Pro-forma – Charitable Trust Fund accounts](#)
[HSC\(F\)14-2018 – Charitable Trust Funds accounts - template](#)
[HSC\(F\)14-2018 – Charitable Trust Fund accounts - Note 1 accounting policies](#)
[HSC\(F\)14-2018 – Charitable Trust Fund annual report – Trustees report](#)
should continue to be used for preparation of 2023-24 Charitable Trust Fund Accounts.

Action

45. Directors of Finance are asked to bring this letter and guidance to the immediate attention of staff involved in accounts preparation.
46. Should you have any queries, please contact me at jacqueline.keating@health-ni.gov.uk or 028 9076 5632 or nicola.mcknight@health-ni.gov.uk on 028 9076 5697.

Jacqueline Keating
Head of Financial Accounting Unit

DOH FINANCIAL ACCOUNTS TIMETABLE 2023-24	PHA	BSO	TRUSTS	NIMDTA NIFRS RQIA NIBTS	NIPEC CCGANI NISCC PCC
PREPARATION					
Senior Management Cash Equivalent Transfer Values (CETV)					
Submit Appendix 1 of HSC (F) 01-2024 to HSC Pension Service.	Thurs 1 Feb	Thurs 1 Feb	Thurs 1 Feb	Thurs 1 Feb	Thurs 1 Feb
Inter Group Information					
Year-end invoices between DoH Bodies to be issued	Fri 5 Apr	Fri 5 Apr	Fri 5 Apr	Fri 5 Apr	Fri 5 Apr
BSO Shared services to provide DoH Bodies with inter-group report	Wed 10 Apr	Wed 10 Apr	Wed 10 Apr	Wed 10 Apr	Wed 10 Apr
DoH Bodies to raise any issues with the report with BSO Shared Services	Fri 26 Apr	Fri 26 Apr	Fri 26 Apr	Fri 26 Apr	Fri 26 Apr
Grant In Aid received to be agreed with Department (T+3)	Fri 5 Apr	Fri 5 Apr	Fri 5 Apr	Fri 5 Apr	Fri 5 Apr
Seconded Staff					
DoH Bodies to provide details of all staff seconded to another organisation to that organisation (T+5)	Tues 9 Apr	Tues 9 Apr	Tues 9 Apr	Tues 9 Apr	Tues 9 Apr
DoH Bodies in receipt of the above to confirm agreement to providing organisation (T+15)	Tues 23 Apr	Tues 23 Apr	Tues 23 Apr	Tues 23 Apr	Tues 23 Apr
Superannuation					
HSC Pension Service to provide details of CETV and ill health retirements to all DoH Bodies (on receipt of information request from DoH body by Tues 1 Feb – required action within circular HSC(F) 01-2024) revised date issued on 11/01/2023	Fri 19 Apr	Fri 19 Apr	Fri 19 Apr	Fri 19 Apr	Fri 19 Apr

FINANCIAL ACCOUNTS TIMETABLE 2023-24	PHA	BSO	TRUSTS	NIMDTA NIFRS RQIA NIBTS	NIPEC CCGANI NISCC PCC
PHA to agree cash RRL (allocation letter) from Department	Tues 23 Apr	Tues 23Apr	Tues 23 Apr	Tues 23 Apr	Tues 23 Apr
All other DoH Bodies to agree cash RRL with each other and Department	Tues 23 Apr	Tues 23Apr	Tues 23 Apr	Tues 23 Apr	Tues 23 Apr
Submission of March/M12 Financial Monitoring Return	Tues 23 Apr	Tues 23Apr	Tues 23 Apr	Tues 23 Apr	Tues 23 Apr
Updated March Monthly Monitoring Return (based on draft accounts)	Wed 8 May	Wed 8 May	Wed 8 May	Wed 8 May	Wed 8 May
Final March Monthly Monitoring Return (based on final accounts) if appropriate	As soon as accounts finalised	As soon as accounts finalised	As soon as accounts finalised	As soon as accounts finalised	As soon as accounts finalised
Draft Governance Statement to DoH - submission to each DoH body's Sponsor Branch; copied to DoH Governance Unit at governance@health-ni.gov.uk	Fri 3 May	Tues 7 May	Fri 3 May	Fri 3 May	Fri 3 May
Draft Annual Report and Accounts submitted to DoH	Fri 3 May	Tues 7 May	Fri 3 May	Fri 3 May	Fri 3 May
ALB Data Capture Template submitted to DoH	Fri 3 May	Tues 7 May	Fri 3 May	Fri 3 May	Fri 3 May
PHA submit consolidation annexes to the Department. Submission to kathleen.briggs@health-ni.gov.uk copied to financial.accountingunit@health-ni.gov.uk	Fri 3 May				
DLS to provide end of year valuation on clinical negligence / other provisions to Finance Departments by:	Wed 3 Apr	Wed 3 Apr	Wed 3 Apr	Wed 3 Apr	Wed 3 Apr
DLS to provide Post Balance Sheet review report by:	Fri 10 May	Fri 10 May	Fri 10 May	Fri 10 May	Fri 10 May

FINANCIAL ACCOUNTS TIMETABLE 2023-24	PHA	BSO	TRUSTS		NIMDTA NIFRS RQIA NIBTS	NIPEC CCGANI NISCC PCC
Draft NIAO Report to those Charged with Governance sent to Audit Committee (audit complete)	Wed 12 Jun	Thur 13 Jun	Mon 10 Jun (NIAS 12 Jun)		Per your Audit Strategy	Per your Audit Strategy
PHA to advise DoH of any changes made to draft accounts (on completion of audit-if available earlier please provide earlier) (Submission to kathleen.briggs@health-ni.gov.uk copied to financial.accountingunit@health-ni.gov.uk)	Thur 6 Jun					
Audit Committee recommend and Board approve accounts for Accounting Officer signature	Thurs 13 June	Between Fri 14 Jun – Fri 21 Jun	Between Tues 11 Jun – Fri 21 Jun		As required	As required
Estimated Date - Signed accounts submitted to NIAO (Bodies to confirm date included in Audit Strategy)	Thurs 13 Jun	w/c Mon 24 Jun	Per your Audit Strategy		Per your Audit Strategy	Per your Audit Strategy
Final accounts certified by C&AG and audit certificate issued*	Wed 26 June	w/c 1 Jul	Per your Audit Strategy		Per your Audit Strategy	Per your Audit Strategy
Department (DoH): send final signed and certified accounts to: financial.accountingunit@health-ni.gov.uk	Between Mon 26 Jun - Wed 3 Jul	Between Mon 1 Jul - Wed 3 Jul	Between Mon 24 Jun - Wed 3 Jul		Wed 24 Jul	Wed 24 Jul
NIAO: (NISCC and NIPEC only) send final signed and certified accounts to: HSCaccounts@niauditoffice.gov.uk						NISCC 26 June NIPEC 2 Jul
Laying of accounts	Fri 5 Jul	Fri 5 Jul	Fri 5 Jul		Fri 26 Jul **	Fri 26 Jul**

* Exact certification date dependant on availability of C&AG.

**For those smaller Bodies not currently required to meet faster closing.

FINANCIAL ACCOUNTS TIMETABLE 2023-24	
CHARITABLE TRUST FUNDS	TRUSTS
Common Investment fund (CIF)	
Draft accounts and audit of Common Investment Fund completed. (This audit is carried out by external auditors, not NIAO)	Wed 17 Apr
Draft Charitable Trust Fund (CTF)	
Draft Charitable Trust funds accounts submitted to NIAO.	Fri 3 May
Board Approval & Final Changes	
Audit Committee recommend and Board approve accounts for Accounting Officer signature.	Between Fri 7 Jun – Fri 21 Jun
Signed accounts submitted to NIAO.	Fri 21 Jun
Final Accounts Certification	
Final accounts certified by C&AG and audit certificate issued*	Week commencing 24 June
Accounts Laid in the NI Assembly by DoH	
Send final signed and certified accounts to: financial.accountingunit@health-ni.gov.uk	Fri 28 June/Mon 1 st July
Laying of accounts	Fri 5 Jul

* Exact certification date dependant on availability of C&AG.

FINANCIAL ACCOUNTS TIMETABLE 2023-24	BSO
BSO Specific requirements	
Central bank account balances	
BSO to agree cash transactions on central bank accounts with SPPG/PHA/PCC/NIGALA/NIMDTA/NIPEC/NISCC/RQIA	Fri 5 Apr
BSO to agree cash drawdown on FHS (No 1) bank account with Dept drawdown	Fri 5 Apr
BSO to provide balance on payables/receivables account in respect of transactions on general and FHS (No 1) account with DoH	Fri 12 Apr
BSO to provide Dept/SPPG with breakdown of FHS exp (No 1 account analysis)	Fri 12 Apr
BSO to provide DoH/SPPG with loss statements	Fri 5 Apr