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| **Subject**Timetable for 2021/22 HSC Pension Scheme Annual Accounts |  Circular Reference: HSC(F) 08-2022 CM reference: HE1/22/81644 **Date of Issue:** 10 February 2022 |
| **For Action by:**The Director of Operations BSOThe Director of Workforce Policy Directorate DoH**For Information to:**The Director of Finance BSOThe Director of Finance DoH**Summary of Contents**:Timetable for production and certification of 2021/22 HSC Pension Scheme annual accounts **Enquiries**:Any enquiries about the contents of this Circular should be addressed to:Josie NewellHSC Pension Scheme AccountantDepartment of Health (DoH)Room D3.12Castle BuildingsStormontBELFASTBT4 3SQTel: 028 9037 8626josie.newell@health-ni.gov.uk  | Related documents: [HSC(F) 08-2022-Pension Branch 11 Month return](https://www.health-ni.gov.uk/sites/default/files/publications/health/Pension-Branch-Return-11m-Pro-Forma-annex-B-Feb%202021.XLSX)[HSC(F) 08-2022-Pension Branch 12 Month return](https://www.health-ni.gov.uk/sites/default/files/publications/health/Pension-Branch-Return-12m-Pro-Forma-annex%20C-Mar-2021.XLSX)**Superseded Documents:**HSC (F) 07-2021Expiry Date:**Status of Contents:**ActionImplementation:2021/22Additional Copies:Eileen Galway |

**TIMESCALES FOR 2021/22 HSC PENSION SCHEME ANNUAL ACCOUNTS**

**Requirements**

1. The purpose of this circular is to confirm the timescales for the preparation, audit and certification of the HSC Pension Scheme annual accounts 2021/22, including the information required by DoH Finance from BSO Pension Service (PS), DoH Policy Branch and the Government Actuary’s Department (GAD).
2. The timetable is set to enable HSC Pension Scheme accounts to be laid before the Assembly to meet faster closing. The timetable setting out 11 month and 12 month requirements including deadlines and business areas responsible, together with year-end audit fieldwork plans is shown at **Annex A**. Note that, as was the case in the prior year, it has been agreed that best estimates will be provided by Pension Branch within the 11 month return to facilitate this tighter timeframe. Actuals should continue to be used for the 12 month return.
3. Please review the timetable and ensure you are aware of your area of responsibility and are able to complete the required action by the deadline. If you have any queries on the action you have been allocated, or you have concerns on meeting the deadline, please contact DoH Finance **immediately**.
4. In order to meet faster closing deadlines the 2021/22 timetable is very challenging. It can only be achieved if staff and management are fully committed and action is taken to ensure that all parts of the organisation contribute appropriately and on a timely basis.
5. It is essential that BSO Pension Services manage the process surrounding the production of the information required for the annual accounts effectively, and that this information produced for audit is of a high standard and has been subjected to an evidenced quality review at a senior level in the organisation. The links to the Pension Branch returns are included in the related documents section of the cover sheet of this circular.

**Action**

1. The BSO Operations Director and DoH Workforce Policy Director are asked to bring this letter and guidance to the attention of staff involved in supplying information for the accounts preparation and ensure responsibility is assumed for provision of information for the allocated areas by the deadlines detailed within Annex A.

Should you have any queries, please contact Josie Newell on (028) 9037 8626 or josie.newell@health-ni.gov.uk

Many thanks for your cooperation.

**Josie Newell**

**Financial Accounting Unit**

 **Annex A**

**HSC Pension Scheme**

**Timetable for 2021/22**

**Valuation to be used – 2016**

**Timetable for Resource Accounts and Calculation of Pension Scheme Liability**

**11 Month Cash Flow**

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| It has been agreed that roll forward information will be supplied by Financial Accounting Unit (FAU) to GAD for 11 months to 28/02/22. To enable this:- | **Deadline** | **Action by** |
| 1. Pension Service (PS) will complete the annual return, Annex B, as at 28/02/22 and send to FAU. Some estimates may be required.
 | 11/03/22 | PS |
| 1. Pension Service (PS) will be sent Analytical Review by FAU week commencing 28/03/2022 for completion and return by 01/04/2022
 | 01/04/22 | PS |
| 1. PS to provide the following information:
* Capitalised enhanced retirements information
* Payroll information for March monthly total and full 12 months ending 31 March 2022.

***Please note that all interfaces concerning membership statistics MUST be up to date. Please inform FAU if this is not the case.*** | 01/04/22 | PS |
| 1. Cash flow information for 11 month to 28 February 2022 to be provided to GAD.
 | 08/04/21 | FAU |

**12 Month Resource Accounts**

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|  | **Deadline** | **Action by** |
| 1. Annual return, **Annex C**, as at 31/03/22 to be submitted to FAU. Please note Annex C is now in Excel format.
 | 22/04/22 | PS |
| 1. Pension Services (PS) will be sent Analytical Review by FAU week commencing 09/05/2022 for completion and return by 13/05/2022
 | 13/05/22 | PS |
| 1. GAD will produce draft results report 2021/22 report for review.
 | 29/04/22 | GAD |
| 1. GAD draft report to be reviewed and feedback comments to GAD.
 | 06/05/22 | FAUFMUPolicyPS |
| 1. Report of Scheme Managers to be submitted to FAU
 | 06/05/22 | PSPolicy |
| 1. GAD report to be finalised.
 | 20/05/22 | GAD |
| 1. AVC reports to be obtained and submitted to FAU.
 | 20/05/22 | PS |
| 1. Production and submission of draft HSCPS Resource Accounts for audit
 | 30/05/22 | FAU |

**Audit and Final Certification** *Note-Summer recess 1st July TBC*

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|  | **Deadline** | **Action by** |
| 1. Interim audit testing commences. Date provided by NIAO.
 | 11/04/22 | All |
| 1. Final Audit testing commences.
 | 23/05/22 | All |
| 1. Draft financial statements provided to NIAO.
 | 31/05/22 | FAU |
| 1. Draft annual report provided to NIAO.
 |  06/06/22 | FAU |
| 1. Provisional report to those charged with governance (RTTCWG) issued for management response.
 | 13/06/22 | FAU |
| 1. NIAO clearance on draft financial statements.
 | 13/06/22 | NIAO |
| 1. Final statements approved by DARAC.
 | 14/06/22 | FAU |
| 1. Financial statements and letter of representation to be signed by Accounting Officer
 | 14/06/22  | FAU |
| 1. Signed financial statements and letter of representation provided to C&AG
 | 22/06/22 | FAU |
| 1. Financial statements certified by C&AG
 | 30/06/22 | NIAO |
| 1. Final report to those charged with governance (RTTCWG) issued
 | 30/06/22 | NIAO |