Statement of Accounts Three years of accounts - timeline for completion

2022/23 SOA 2021/22 SOA July 2023 Finalise 22/23 draft SOA · audit restarts with EY Sign off process and publish · Update going concern assessment accounts · Amend SOA for errors identified Prepare Whole of Government . Continue Grant Claim audits Accounts return • Update CAAC on progress 2023/24 IFRS 16 ongoing work · Highways infrastructure assets ongoing work Sept 2023 Oct 2023 Audit completion Public inspection of accounts • Finalise going concern assessment Training for CAAC on draft accounts . Finalise Statement of Accounts prior and draft report to S151 sign off • Finalise Grant Claim audits Review of the 2022/23 process • S151 Officer re-signs SOA Start planning process for 20/24 accounts closure CAAC meeting to approve IFRS16 and HIA ongoing Publish audited accounts Dec 2023 EY interim testing process Jan 2024 External audit process · Closure timetable agreed Feb 2024 · Guidance notes produced · Pre-year-end tasks IFRS16 transitional HIA ongoing Mar 2024 Closure of accounts Audit completion Publish draft accounts • finalise Going concern Publish inspection period assessment Finalise SOA prior to S151 prior to S151 sign off • finalise grant audit claims Jun 2024 Jul 2024 S151 officer re-signs SOA CAAC meeting to approve Publish audited accounts Oct 2024 Audit completion • Finalise going concern assessment • Finalse SOA prior to S151 sign off • finalise grant claims audits Dec 2024 IFRS16 and HIA ongoing Jan 2024 S151 officer re-signs SOA



CAAC meeting to approve
 Publish audited accounts