

**Report to Schools' Forum 15 February 2023**  
**From Amanda Whitehead – Assistant Director, Education**

**Item 8: Closure Process 2022/23**

**1. Introduction**

- 1.1 This report provides an update on the statutory deadline for local authorities' statutory accounts for 2022/23 with particular reference to the date Easter falls in 2023. Good Friday falls on 7 April 2023 and Easter Monday on 10 April 2023.

**2. Deadline For 2021/22 Closure of Accounts**

- 2.1 The Accounts and Audit Regulations 2015 came into force on 1<sup>st</sup> April 2015. The regulations require local authorities in England and Wales to produce their statutory accounts by 31<sup>st</sup> July each year.
- 2.2 The regulations reduced the timescales to produce the statutory accounts by one month, with the accounts now having to be prepared by 31<sup>st</sup> May 2023. The external auditors then have a further two months to audit the accounts.

**3. What this means?**

- 3.1 The local authority has a statutory duty to ensure maintained school accounts are incorporated into its accounts. To provide sufficient time to carry out this work, the school accounts will need to be closed during the first week of April.
- 3.2 To ensure the statutory deadlines are adhered to we will need to make the necessary arrangements to ensure systems are made available for local authority finance staff to complete the preliminary close visit. The visit can be made in person by finance staff, or remotely. Remote visits can be performed using connections across the Council network, where this is feasible. Remote visits can also be carried out over the telephone with an appropriate member of school administration.
- 3.3 All visits will need to take place between Monday 3 April 2023 and Thursday 6 April 2023. Visits will be booked in advance to minimise any disruption, the visit typically takes one hour to complete.
- 3.4 Council finance staff will contact individual school administrators during early February to organise visits.

**4. Recommendations**

- 4.1 Schools' Forum is asked to:
- a) note the contents of this report;
  - b) ensure that the head teachers (maintained schools only) they represent are aware that adequate staff cover is required for each school (or via a remote connection to school systems) to support the closure of accounts over Easter 2023.