

**ESSEX PFCC FIRE & RESCUE AUTHORITY**  
 Summary Year-end Timetable  
 Year Ended 31st March 2023



Annual Accounts Key Events	Estimate
Procurement of asset valuation	February
Interim audit testing/audit planning (Grant Thornton)	6th March to 24th March
Draft Annual Governance Statement presented to Joint Audit Committee	24th March
Letter to Management presented to JAC - covering key accounting policies/estimates	24th March
Instructions sent to valuer - schedule of assets to be valued and formal letter	31st March
Draft Narrative statement	Mid April
Accounting entries - completed 1st cut Accounts	Late April
Preparation of Decision Sheet for publication (Statutory Officers Meeting)	Late April
Capital Accounting Entries	12th May 2023
S151 & Strategic Head of P&R - Review of Accounts	17th May 2023
Review of Final Outturn by Performance & Resources Board	1st June 22
Review of Accounts by Service Leadership Team	Extraordinary SLT Required
Review of Accounts by Audit Committee	Extraordinary AC required Required
Review of Accounts by Strategic Board	Extraordinary Strat Required Required
Publication of unaudited accounts ( <b>decision sheet required</b> )	31st May
Audit Fieldwork Starts - to be advised by Grant Thornton	July
Review timescales for next Audit Committee meeting	August
Final Audit completed - Grant Thornton (dates to be advised)	Mid August
Final Account & Audit Finding Review (Commissioner / S151 / Strategic Head of P&R)	Mid August
Audit close out meeting - Audit findings report (Audit Completion)	Mid August
Audit report received from Grant Thornton	Mid September
Preparation of Decision Sheet for publication	Mid September
Presentation of the audited accounts to the audit committee for consideration	22nd September
Presentation of the audited accounts to the Strategic Board	Extraordinary Strat Required Required
Sign off and publication of audited accounts ( <b>decision sheet required</b> )	29th September
Letter of representation signed	29th September
Audit letter and certificate issued	29th September
Publish completion of audit notices	29th September