CCG accounts closedown 2013/14 survey

Summer 2014

Introduction

2013/14 was the first year of clinical commissioning groups (CCGs) and, therefore, the first annual report and accounts for CCGs were prepared in spring 2014. NHS England also prepared their first consolidated annual report and accounts in that period.

The first year of any undertaking is always a learning process and this survey has been developed to identify lessons learned to be used to make the annual report and accounts preparation process smoother going forwards.

The survey was sent to all attendees of the CCG sessions at the HFMA pre-accounts planning conferences in early 2014 as well as members of the HFMA's Commissioning Faculty Technical Issues Group. These people work for CCGs and commissioning support units (CSUs) and are the people expected to have prepared the annual accounts element of the CCG annual report and accounts. The survey focussed on the CCGs' and CSUs' experience of preparing the CCG annual report and accounts and providing NHS England with the information they required to consolidate the CCG accounts with their own.

The results of this survey are being shared with NHS England, the Department of Health, the Audit Commission and the National Audit Office to form part of their review process. The HFMA's Accounting and Standards Committee will use the results of the survey to inform its work programme in 2014/15 as well as to develop the CCG sessions at the pre accounts planning conferences planned for January 2015.

Overview

In total 68 individuals completed the survey. Those individuals work at 64 different organisations - 50 CCGs and 14 CSUs. It is clear from the comments made that some of those individuals were involved in the preparation of more than one set of annual report and accounts.

Not all individuals answered every question and the percentages referred to are percentages of respondents answering the specific question. (Some tables may not add up to 100% due to rounding.)

Our survey focussed on the process of producing the annual report and accounts rather than the output. The results of this survey do not provide any information on whether deadlines were met or the quality of the annual report and accounts.

The survey revealed the following key points:

- Respondents were frustrated that the ledger was not open to make adjustments when desired. Several commented that the timing of audit committee and governing body meetings did not coincide with the ledger availability, this increased the amount of work that had to be done and also created a risk that the amendments would not be made appropriately
- Many respondents indicated that they plan to regularly map their trial balance into the accounts throughout 2014/15 to identify coding issues as soon as possible - to minimise the 'surprises' which occurred this year
- Guidance issued in relation to CCG annual reports and accounts was received later than expected and was also subject to change during the closedown period. This was frustrating for the teams preparing the annual report and accounts and created additional work at a very busy time of year as changes had to be made as the guidance changed
- Respondents reported that it was difficult to identify new guidance when it was issued on the SharePoint site. They were also concerned about the number of different communication channels used thereby increasing the likelihood that key messages would be missed

- Other difficulties were reported with the SharePoint system – the level of access was an issue particularly for CSUs which were reliant on their client CCGs to pass on relevant guidance. There were also technical difficulties associated with using the site to make submissions
- Further guidance for 2014/15 is needed in relation to:
    - The remuneration report
    - Agreement of balances
    - Accounting for pooled budgets.

Key messages for 2014/15

The survey asked respondents to provide any feedback which would be useful for the 2014/15 accounts. The comments made in response to that question provide a good summary of the findings of the survey and included:

'We feel that we are in a good place for 2014/15, having now experienced one NHS England year end and having the 2013/14 guidance in place. We can make some local changes that will smooth processes and at least have a solid starting point, assuming NHS England do not make wholesale changes. NHS England, though, needs to focus on their communications and use of resources for year end and agreement of balances (AOB). It would be useful to have some kind of dry run at month 9 to ensure we are in a good position nationally for 2014/15 year end.'

'NHS England needs to review how information is sent out, and ensure that it is available in one place only, and that the guidance is available prior to 31st March.'

'Majority of issues related to NHS England timetable and conflicts with the AOB timetable. Feedback from NHS England re AOB & remuneration report arrived after accounts locally audited and ledger was closed. ... Better communication between NHS England, Audit Commission, local auditors & Pensions Agency.'

'Publish the annual reporting manual (ARG) and submission guidance early enough and engage CCGs in the consultation and testing of the files.'

'Ensure Greenbury team are up to date with latest requirements.'

'The annual report guidance was very 'clunky' and in trying to be compliant, our annual report seems to have lost something and is less readable and useful to the general public, which can't be right.'

'Have the mapping and templates thoroughly checked for errors and issues well before they are issued. The straight-jacket of the accounts generated journal changes galore as until the items were entered in the Integrated Single Financial Environment (ISFE) you couldn't tell whether the impact was what was expected.'

'To have consistent guidance to all NHS bodies e.g. gross or net accounting; this always causes problem on the AoB exercise between FTs and CCGs.'

'SharePoint access needs to be opened up to more staff.'

'It would be useful to have a "live Trial Balance" report which can be run in real time so that we are not having to wait for the report to run overnight.'

'I was impressed with the process with the template although the mapping and rounding issues need to be addressed. Also the upload process ran smoothly and SBS which we thought might crash performed well.'

'It would make a significant improvement to the process if NHS England could stick to the timescales initially stated with regard to the publication of templates and guidance (I recognise that this was the first year so hopefully 2014/15 info will be released earlier).
The process for resolving AoB mismatches could be made clearer, particularly with NHS England and how they chose to split some of the transactions (guidance on how they allocate the different types of transactions between the different elements of the organisation could be released early in the year so that there is less confusion at the end of the year).'

'Ensure any changes to guidance, no matter how minor it may seem are included on the home page of SharePoint so that everything can easily be seen.'

'Naming the files for completion the same as the submission requirements so that there is no need to rename in a required format other than enter the org' code.'

'Continue with the year end workshops.'

It is clear that CCGs and CSUs want to work with NHS England, NHS Business Services Authority (NHS BSA) and other stakeholders to improve the process for 2014/15. Several asked for workshops or working groups to identify and resolve issues early. Some volunteered to be on working groups or review panels going forwards.

Meeting the deadlines

The deadline for submitting the audited annual report and accounts to NHS England was 6 June 2014. This is 47 working days after the financial year end on 31 March. Just over 80% of respondents found the timetable for preparing and completing the accounts a challenge. There were three main reasons for this which are interlinked and which were common themes throughout the survey:

- Integrated Single Financial Environment (ISFE):
    - All CCGs use ISFE which is run by NHS Shared Business Services (SBS) under a contract between NHS SBS and NHS England. NHS England and NHS SBS agreed that the ledger would be closed at certain points during the accounts preparation period. This impacted on CCGs as the ledger was not always open at the time bodies wanted to make adjustments
    - The business intelligence (BI) reports refresh overnight so any adjustments made only show in the trial balance, and other reports, the following day; resulting in delays waiting to check that adjustments had been made appropriately
    - The accounts template was not issued in time to check that the mapping to the trial balance was as expected. This meant that unexpected mapping and errors had to be corrected late in the process.
- Guidance and template accounts:
    - Guidance was issued late and changed during the accounts preparation and audit process
    - Some guidance was not issued until the week of the deadline which was often after audit committees had met to recommend the approval of the accounts
    - The template included errors which were identified at a late stage.
- Agreement of balances:
    - The timetable changed and guidance was unclear particularly in relation to recharges and specific transactions with NHS England
    - Too many mismatch reports were issued so mismatches could not always be resolved before the next report was issued
    - Clearing mismatches is often reliant on responses from counter parties – this means response times were not in the control of the CCG or CSU.

Comments included:

'Very frustrating that the ledger was not to be opened to last week of accounts (although did open for 3 days in week prior) to allow final adjustments to be processed as affects what position is taken to audit committees and governing body meetings which were timetabled earlier.'

'The agreement of balances timetable was also difficult with many providers failing to adhere to the dates set.'

Some respondents acknowledged that the timetable was not unusually tight this year but that a key problem was the lack of consistent guidance:

'The timetable would not have been a challenge had guidance for accounts preparation and submission not been:
(a) provided late in the day, and

(b) been subject to constant amendments.
Too much time had to be spent examining revised guidance loaded onto SharePoint throughout the period of accounts preparation and even on the actual submission deadline.'

'The timetable for the accounts was manageable, however changes to guidance created difficulties. The biggest challenge was getting the annual report ready for approval prior to the submission deadline particularly after significant changes from the draft guidance to the final guidance that wasn't published until early April. The Annual Report and Governance statement are both completed by different departments, therefore this created additional problems as they were not familiar with the submission process.'

Submissions to NHS England

We asked whether the process for making submissions to NHS England was clear. The responses were split almost exactly in half:

	No.	%
Yes	33	49
No	34	51

The main reason given by those who had difficulties was that the submission timetable was not issued in one place, in one format but was issued via differing communication channels and changed during the process. Another issue was that submissions had to be made to different places.

'There were conflicting messages about what needed to be sent to where.
Items to be uploaded to SharePoint were well communicated but the additional requests for consistency statements and AoB were unclear.'

'Need to submit final template for CSU was not included in any guidance, including summary submission guidance. The need for this was conveyed the day before it was due.'

'Better communication from NHS England early on as to the submission process and the formats required. We only got told at the last minute that the draft submission needed to be in PDF format and that the annual accounts and annual report needed to be on one document. This was different to previous years so wasn't expecting it.'

Others noted that there were other barriers in the system:

'Some information got stuck in the area team due to people not being in etc. and therefore conveyed to the CCGs late. This gave less time.'

'Managed to upload to SharePoint but had problems with checking the documents in. Kept 'erroring': the documents looked like they were there, but I was informed that only I could see them.'

'There was a notification that if we uploaded our files from Explorer 7 we may have an issue, but we use Explorer 8. It turned out, though, that some (not all) of our files were not visible to NHS England, even though we could see them on SharePoint and these are designated with a particular icon. It would have been helpful to know before we uploaded that there was in icon to watch out for.'

Communication with NHS England

NHS England used a SharePoint website to issue guidance to CCGs as well as for CCGs to use to make the necessary submissions at the end of the process. Most respondents were positive about SharePoint once they had accessed it but recognised that improvements could be made. There were two main comments about the use of SharePoint:

1 Respondents struggled to monitor new guidance on SharePoint as there was no one 'what's new' view

2 Access to SharePoint is limited. CSUs noted that they did not have direct access to SharePoint and therefore were reliant on their client CCGs to pass on guidance.

'The SharePoint site worked well, however, it would be helpful to have daily email reminders saying exactly what had been updated on the site that day. The notifications didn't always work.'

'If communication is to continue through SharePoint, then CSU staff and not just CCG staff will need access to this.'

'We received any guidance in the CSU from our customers which is not how we want to operate; we should be letting the CCG know there is new guidance, not the other way around. We were also completely reliant on area team or CCGs giving us everything we needed, not being able to access a full archive

It is worth noting that both the Department and Monitor issue their guidance on a single publically accessible webpage. Colleagues who work in other parts of the NHS have commented in other HFMA forums that they would like to be able to access guidance issued to CCGs as this enables them to understand the 'other side' of the accounting for intra NHS transactions. Whilst the guidance may not be specifically applicable in other parts of the NHS, it is useful to see what issues are facing other parts of the sector. Sometimes, guidance provided to one part of the NHS results in questions from other NHS bodies about whether the treatment they are adopting is, in fact, best practice. The use of SharePoint also meant that the HFMA was unable to provide its members with updates as it would normally do.

Comments included:

'SharePoint itself is a useful tool but needs setting up differently - eg alerts to more than email address and notifications not always clear; FAQs good idea but need sorting into old and new; guidance sometimes open to interpretation.'

'Really liked the notifications page, it helped highlight attention as new issues came up, however it didn't include all updates and references to old guidance should have been removed in order to ensure the change was explicit.'

'The idea behind the FAQs was good in that the same guidance was issued to everyone, however this was slow and lacked the option to confirm whether the answer was helpful. Also it would have been better from an audit point of view if the 'status' of FAQs had been clarified earlier. The automatic e-mails via SharePoint were good, however there was a lot of unnecessary notifications as folder structures were changed etc. which meant finding the relevant updates was sometimes difficult.'

Support from NHS England and Area Teams

Just over 80% of respondents sought help from NHS England during the process. Of those, just over 20% received a response that adequately addressed their query. The main complaint of those who did not receive an adequate response was that no answer was received or that it was received too late to be useful.

Comments included:

'NHS England just sent back a reply saying we are getting too many emails so will not be replying to individual requests, around 10 emails sent, 1 response received.'

'FAQs updated too infrequently and NHS England didn't appear to spot common issues e.g. financial instruments note.'

'The Q&A log was helpful. However, as this was covering both area team and CCG issues it was difficult to filter out the relevant responses.'

'Although my queries were answered, I often had to use personal email addresses to escalate in order to get required responses.'

There were many suggestions for improvement including:

'I would suggest a query escalation process via the area team with them acting as a filter and then NHS England answering the emails they do forward on, not just hoping your query is answered by an FAQ.'

'Daily FAQ updates, escalation process for dealing with unanswered queries, direct responses to your queries (but appreciate volume might be too high).'

'The FAQ site could be opened earlier in the process, as our questions could have been asked after the Month 9 reporting submission. This would have given more time for the team answering the queries too which I'm sure would have been helpful.'

'We need a contact at NHS England who we can e-mail queries to, who will respond to our specific issues.'

75% of respondents sought support from their local area team and 63% of those had a response that adequately addressed their query. In general, area teams were felt to be very helpful. However, this was occasionally hampered by their reliance on the central team. Comments included:

'Local area team was quick to respond where they could and would also seek clarification from the centre on our behalf.'

'The area team was as supportive as it could be and where possible answered queries. However, where it needed to go to the central team it was as helpless as we were.

Some area teams arranged weekly updates or conference calls which CCGs and CSUs found helpful. It was clear from the comments made that respondents often had a personal relationship with staff at area teams which helped with communication and resolving issues.

Guidance

Only 20% of respondents agreed that relevant guidance was available when needed. The main complaints were:

- Timeliness of the availability of the guidance in particular the ARG, the accounts template and mapping
- The fact that the guidance changed over the course of the accounts preparation and audit process.

Comments included:

'It felt as though we were being drip fed guidance and some later versions contradicted earlier guidance. It became an industry just to keep on top of the latest guidance and to go back and check something you had done earlier now complies with the latest guidance.'

'There was a lot of guidance and information issued, but some of it was very piecemeal, and sometimes the guidance hadn't been circulated to all who needed it. The auditors only referred to the MFA, not the ARG, whereas we had used the ARG as the sole document for guidance that caused some confusion.'

'Conflicting manuals, no clear summary of items changed in a 360 page document.'

'The CCG ARG, template, mapping and statutory accounts template were extremely late in coming through, so we had to prepare for year end on the basis of what we had and create some local solutions, which we were then able to use as cross checks. Guidance continued to appear throughout closedown, so we did need to make some late changes, which was frustrating, but manageable'.

'Issuing the annual reporting guidance so late in the day, then revising it several times at the last minute, made it extremely difficult for us to make sure we were following all the requirements of the year-end process. There seemed to be a lack of appreciation by NHS England of what exactly is required in producing a set of accounts and what our needs were - for example the mapping of the TB to the accounts, while a very good system in theory, was only finalised very late in the day, so we didn't have a proper chance to check it until the accounts were actually being put together - this despite our calling for it months previously.'

'FAQ and CCG guidance was helpful but often arrived too late. For example, guidance such as changing the cashflow for legacy items was issued at 7.30am on the day of submission. We were subsequently told to change it back during the audit as apparently the guidance did not relate to PCS, although it didn't state this at the time and I can't see what else it would have related to. Lots of last minute recoding due to NHS England issuing guidance on use of subjective (codes), some of which did not make sense such as moving prescribing costs to drugs (and then following the audit having to reverse it all back to prescribing when revised guidance was issued).'

Accounts template

Almost 80% of respondents used the accounts template produced by North and East London CSU. Of those who said that they did not use this template, 3 commented that they used a template but were not sure of its source and 2 said that they developed their own template but used this one as a cross check. Half of those that did not use this template said that it was developed too late and they

had already developed their own using the draft ARG or the primary care trust accounts template from previous years.

Those that used the template found it very useful and very few reported having to make amendments. The amendments reported were mainly taking out unnecessary columns and notes.

41% of respondents reported having difficulties ensuring that the statutory accounts agreed with the template. Most of these reported problems with rounding and mapping differences:

'The excel accounts template was mapped the figures to 2 decimal places, so this caused rounding issues both in the excel template and the published accounts, the published accounts were manually changed so that the additions and cross referencing were correct, however this created 25 inconsistencies between the 2 documents, only for roundings of £1k, but it was time consuming to check every time there was an update to guidance.'

More detailed feedback included:

'Other audit remuneration included the internal audit code which was wrong; 'Other' financial assets/liabilities incorrectly excluded from financial instruments.'

'In the NHSE template, the validation checks between note 30 Provisions and the I&E did not balance. Reason being I&E subjective codes were selected accordingly for special payments and losses which linked these directly as a provision but they were not. They were payments made in year.'

'There was a mapping issue with other payables on the Financial Liabilities note 33.3. NHS England's coding guidance instructed us to use a specific SOFP code for Local Authorities payables. This did not map into the Financial Liabilities note in the mapped templates. We had to manually add it into the accounts and then disclose the difference in the Consistency Declaration even though it was a national issue.'

'V5.1 Template issued too late and hence meant we could not have a dummy run and no notes to the accounts issued for CCGs that we could link the template to. V5.1 template created with mapping table which converted figures into thousands but using two decimal places which then created rounding errors all the way through the template and hence also the accounts which we then had to manually correct on the face of the accounts following the audit.'

'The consolidation template did not map values from other payables in Note 23 in to financial liabilities note 33.2. NHS England coding rules had forced CCGs to have entries in other payables that were financial liabilities. Auditors insisted that local accounts were changed to correctly show Note 33.2. NHS England should have revised template to allow manual adjustment to Note 33.3. In the end a difference had to be declared on the Consistency Statement.'

'One question was not answered though, and it was the same question that NHS England did not answer, and that was: what are the consequences of us re-mapping subjective? As we had no response we did remap some codes and declare on the consistency statement.'

'The odd issue re the template and some rounding but I can only thank N&E London CSU.'

The survey included a question about what lessons respondents would take from the 2013/14 process into the next year. Many respondents plan to make use of the template throughout 2014/15 to map the trail balance into the accounts to pick up coding issues as they arise.

Audit adjustments

We asked whether any respondents had experienced any difficulty making audit adjustments. Only 18 respondents said that they had had difficulties. Of the rest, some indicated that they had not made audit adjustments.

The only reason given for the difficulties was availability of the ledger during the audit process:

'The window to post journals was after our Audit Committees to approve the Statutory Accounts for both our CCGs, which meant we could not take a final set of Accounts for approval, and this created significant extra work on outside.'

'The ledger should not have been closed so early and then reopened initially only once for P13 audit adjustments. There needs to be a greater tie in between AOB and final audited accounts. AOB

queries were still coming in after we had held our local meetings to approve the accounts and audit reports given.'

'The window of opportunity was late as it was after the governing body sign off. This did create a risk of potential incorrect postings not being identified early enough as the YE reports are a day behind therefore creating a short timescale to update the accounts template and the statutory accounts & annual report.'

Reliance on third parties for information

Some of the information included in CCGs' annual report and accounts is produced by third parties. Some CCGs rely on CSUs for all of their financial reporting whilst others manage their finances in-house. Issues arising with third parties common to CCGs are identified below.

Service auditor reports

In order to allow CCGs and their auditors to rely on the financial information produced by CSUs, Deloitte was appointed to issue service auditor reports that set out the controls in place at each CSU and the results of the work that they have done on testing those controls. Both CCGs and their auditors could therefore rely on those reports rather than having to undertake their own work at the CSU.

Only 17 respondents reported difficulties with the service auditor report. The most common problem identified here was the fact that it was received very late in the process. The only other comments were:

'We and our auditors were unable to rely on the service auditor report to gain assurance on CSU controls. Therefore we had to have our own substantive testing in place to assure ourselves on the content of our accounts.'

'CSU was not willing to share the recommendations from service auditor report.'

'Some gaps in assurance when mapped against CCG's own assurance processes.'

Pension information

The NHS pension scheme is managed by the NHS Business Services Authority (the NHS BSA). Each CCG's remuneration report has to include information relating to the pensions of senior managers and members of the governing body and this information is provided by the NHS BSA to NHS bodies on request each year. As all NHS bodies require information at the same time, the NHS BSA asked that all requests were made by 10 February. 80% of respondents met this deadline but there was anecdotal evidence that this was a problem area for CCGs this year. The comments provided in response to our question indicated that this was mainly due to confusion as to what information was required especially in relation to GPs sitting on governing bodies:

'… not sure the our local auditors, the Audit Commission and NHS England understood what information the (NHS BSA) were prepared to provide. There was considerable confusion.'

'.....it was received but the guidance on what was complete or not wasn't released until the day before audit submission. When we asked for FULL disclosure from the (NHS BSA), this was ignored.'

'However there was no formal guidance around the GP process and nobody at the (NHS BSA) seemed to know anything.'

'The guidance was not clear regarding GP requirements, then when queried with (NHS BSA) they advised that non exec GPs did not need to be reported as per the 2010/11 guidance.'

'Confusion about the GP governing body members and which aspect of their pensions (if any) needed to be included. Took the advice from external audit rather than NHS England - don't think there will be comparability across the country.'

It is worth noting that 5 of our respondents received a modified audit report. Of those, one was due to an overspend against the revenue resource limit and the other 4 related to the remuneration report.

At the end of the survey, we asked what guidance respondents would like to have for 2014/15 and the top request was for guidance in relation to the remuneration report. However the source and detail of this information warrants further consideration by all those involved.

Sickness absence data

It is an HM Treasury requirement for all NHS bodies to report the levels of sickness absence in their annual accounts. This information is usually provided by each organisation's payroll provider (Electronic Staff Record (ESR) system for most NHS bodies). In response to a question about the availability of this information, 81% of respondents said that they had received the required information. The main problems reported by those who did not receive the information were:

- Confusion as to which body was going to provide the information
- The information provided was incomplete or incorrect
- Information received late in the process.

Other information

We asked if there was any other information that CCGs struggled to get from third parties. Only 17 respondents said that there were. Notably, given that the better care fund comes into force from 2015/16, the most common difficulty was in relation to information from local authorities in relation to pooled budgets both in terms of the lateness of receipt and quality of what was received.

Other information mentioned was:

- Service auditor reports for prescribing, payroll and ESR
- Confirmation of provisions in relation to the CCG from the NHS Litigation Authority
- Information on the maternity prepayment from the main provider following the introduction of pathway payments for maternity services.

Agreement of balances

All NHS bodies have to agree intra-NHS balances and transactions to enable the Department to prepare its consolidated accounts. 53% of respondents had to amend their accounts from draft to final as a result of agreement of balances mismatches identified by the Department. Three main reasons given for the amendments:

- Different accounting treatments between bodies for recharges – some on a gross basis and others net
- Accounting for Independent Sector Clinical Assessment and Treatment Services (ISCAT) and Independent Sector Treatment Centres (ISTC) as NHS England issued late guidance
- Use of Analysis 2 codes and late guidance on how they should be used.

Comments included:

'Gross and net accounting was the major variation. It was very slowly and painfully resolved through email communication, pushed in the main part by the area team.'

'Inconsistent treatment of recharges; NHS England transactions were a disaster. All different bodies, area team, specialist, central team all feeding into one A2 code, no one knowing what the reporting team had done. No response from the central team on treatment.'

'NHS England accounting for ISCATS as negative expenditure rather than non NHS income. It is a pass through cost, therefore once corrected by NHS England in May - which created an error that had to be corrected locally, then all the stat accounts had to be re-checked & amend the consistency statements. This error was on the mismatch reports all year before it was corrected.'

If everyone used Excel, and had Invoice Number, Invoice Date, Invoice URL and Invoice Amount (in that order) then we could use formulas to collate the data and save days of time. For accruals then replace Invoice Number with Accrual, Invoice Date with the Name of the Person making the accrual and the URL with a description of the accrual…'

'NHSE should organise regular AOB workshops for CCGs/CSUs. NHSE should be prescriptive about the approach and expectations. The current guidance is too woolly and vague and open to too much interpretation.'

When asked what further guidance was required in 2014/15, agreement of balances was the second most requested area.

Looking forwards

We asked respondents where further guidance was required in 2014/15 and beyond. The responses were as follows:

	Total Score[1]	Overall Rank
Remuneration report disclosures	508	1
Agreement of balances	426	2
Continuing healthcare claims	392	3
Pooled budgets (Better Care Fund)	376	4
Governance statement	360	5
Accounting for property leased from NHS Property Services Ltd	353	6
New accounting standards on revenue recognition	296	7
New accounting standards on group accounts (IAS 10, 11 and 12)	193	8

The other items mentioned were:

- Financial instruments
- Accounting for recharges
- Coding and its impact on mapping from the trial balance to the accounts, including guidance on how to adjust prior year balances so the mapping works
- Off payroll engagements.

Lessons learned

Finally we asked for the three lessons learned from this year end that respondents would take into next year. The responses are summarised below:

ISFE

- Ask questions about the coding structure to ensure that it is fully understood
- Use the accounts template throughout the year to see whether the ISFE coding is mapping as expected into the accounts so that coding issues can be identified and resolved early
- Review analysis 2 coding throughout the year
- Time audit and governing body committees so that late adjustments can be processed through the ledger in the time that it is open
- Be aware of and factor in the stage deadlines into the CCG timetable.

Agreement of balances

- Be proactive throughout the year
- Agree balances and disclosures with main providers early in the process
- Clear invoices promptly to simplify the year end agreement of balances process
- Agree coding of intra NHS England (including CCGs) balances
- Agree accounting treatment of recharges with counter parties early in the year.

Remuneration report

- Be absolutely clear as to who is included in the remuneration report

[1] Score is a weighted calculation. Items ranked first are valued higher than the following ranks, the score is a sum of all weighted rank counts.

- Request GP pension information early.

Annual report

- Start early
- Communicate and collaborate with the team preparing the annual report and ensure that they are aware of the latest guidance and timetable

Timetable and getting ahead

- Now that the annual report and accounts format is known, start work earlier on items such as the governance statement
- Start the process earlier, for example, collate the information needed for the salary disclosures on a monthly basis
- Prepare template working papers, accounts templates earlier in the year and use them throughout the year
- Allow for more time to prepare pdf of annual report and accounts in a single document
- Factor in time for the submission itself.

Working with others

- Network locally
- Ask questions earlier and chase for responses. Challenge the guidance where it looks wrong
- Consult with auditors earlier and collect the information they need throughout the year
- Strengthen the process with the CSU teams; agree who is doing what and when
- Scrutinise all information from third parties to ensure that it is what was expected and it is correct.