

Section 3

WHOLE OF GOVERNMENT ACCOUNTS 2008-09

CONSOLIDATION PACKS, DATA SUBMISSION AND AUDIT SIGN OFF

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WHOLE OF GOVERNMENT ACCOUNTS 2008-09

CONSOLIDATION PACKS, DATA SUBMISSION AND AUDIT SIGN OFF

Application

1. The guidance in this section applies to all designated Central Government bodies that submit Whole of Government Account (WGA) data that is uploaded into COINS (Combined Online Information System). The note does not apply to minor bodies, which are listed in the section on “Small and Minor Bodies” because minor bodies are not required to submit data for WGA purposes. The guidance should be read in conjunction with the guidance notes on the completion of the New Consolidation Pack.

Summary

2. Last year a New Excel Consolidation Pack (NC-Pack) was trialed by the Welsh Assembly Government and the bodies it sponsors; the Department of Health; The Ministry of Justice; The Ministry of Defence; and the Department for Culture, Media and Sport and two of its NDPBs. The NC-Pack was revised to take account of comments made by the bodies that trialed it.

3. The revised NC-Pack has now been issued along with detailed guidance (see www.hm-treasury.gov.uk/wga_guidance_index.htm). The NC-Pack replaces the C and S Packs and should be used by all central government bodies to collect and submit WGA data. For those bodies that have access to COINS they will still be required to complete a NC-Pack to generate data for upload into COINS. The NC-Pack has a number of validation procedures which are aimed at improving the quality of data. There is a requirement to show last year's carried forward balances and changes resulting from machinery of government changes, accounting policy changes and errors. A cash flow statement is now included to assist the production of a cash flow statement for WGA. The NC-Pack has also a facility to generate journals to correct data once it has been submitted into COINS. Although the S pack, which was used by small bodies has been withdrawn the NC-Pack has a facility for limiting the amount of data required from small bodies.

4. This section sets out guidance on the process for bodies completing the NC-Pack. It covers sign off procedures and the audit sign off process. It also includes details of the required outputs and deadlines. The guidance does not cover the role of the auditors as it is subject to the Audit Strategy that the NAO Central WGA team issues to auditors who carry out the audits of WGA returns.

NDPBs Completing the New Consolidation Pack

Required outputs

5. The required outputs and the deadlines are set out in the table below:

Stage	Output	Output sent to
Pre audit 31 July 2009	Completed NC-Pack workbook	(i) sponsoring department; and (ii) auditor
	Printed version of the NC-Pack balance sheet and attached certificate signed by Consolidation Manager / Officer	(i) sponsoring department; and (ii) auditor
	Resource account upload file and counter party data upload file	sponsoring department
	Accounting tests details	HM Treasury WGA Team "wga.team@hm-treasury.gsi.gov.uk"
	Part 1 of the Management Review Checklist	sponsoring department
Post audit 28 August 2009	Amended NC-Pack workbook ^{1,2}	(i) sponsoring department; and (ii) auditor
	Printed version of the amended NC-Pack balance sheet and attached certificate signed by the Consolidation Officer	(i) sponsoring department; and (ii) auditor
	Resource accounts audit journal and CPID audit journal (Amending Submitted Data) ³	(i) sponsoring department; and (ii) auditor
	Notification of Audit Completion (Appendix 2)	sponsoring department

NC-Pack Sign Off Procedures

6. The completion of Part 1 of the management review checklist contained in "Appendix 2: Management Review Checklist" is a key part of the Consolidation Officer's sign off and the Audit sign off process. Consolidation Managers should check that all tasks on the checklist have been completed. They should initial the checklist to confirm that they have completed their review and that they are satisfied that it is supported by appropriate working papers. The Consolidation Officer should review the completed management review checklist and supporting working papers and sign Part 1 of the checklist to confirm that they are satisfied that management review of the WGA

¹ This should be the NC-Pack that you sent to the auditor as amended to correct errors that both you, your sponsoring department and the auditor identified and you agreed with the auditor should be made. You should record in the peach coloured cells on the right hand side of each proforma the corrections that you made so that there is a clear trail.

² If you did not make any adjustments you should send the original NC-pack and a copy of the balance sheet certificate signed by the Consolidation Officer to confirm that adjustments are not required.

³ If you do not need to make adjustments please do not submit the journals.

submission has taken place. The Consolidation Manager should complete the certificate at the bottom of the NC-Pack balance sheet prior to handing the NC-Pack over to the auditors. The completed checklist and signed certificate will form part of the working papers that the auditors will expect to review during their audit of the WGA submission.

7. When the audit is nearing completion Consolidation Officers should complete the Consolidation Officer's certificate prior to the auditor signing off the audit.

Audit Sign Off Process

8. Once the packs have been submitted for audit and the two upload files generated you will not be able to generate revised upload files. Any adjustments, whether identified by the NDPB or the auditor should be made on the proforma worksheets in the NC-Pack as set out in the guidance notes for the completion of the Packs⁴. This will enable the NDPB to use the automated journal production facility that is included in the NC-Pack. As soon as the journals are produced they should be sent to sponsoring departments who will be responsible for uploading the data into COINS.

9. Instances will arise when sub-consolidating department may identify errors in the data submitted by NDPBs. In such instances the sponsoring departments should notify the NDPBs concerned so that they can make the necessary amendment as described in paragraph 8.

10. The NAO and other auditors have a strong preference for completing the audit work on the packs at the same time as the audit of bodies' statutory accounts. This practice aids efficiency for both the department and the auditors who will complete the audit of the pack at the same time as the audit of the statutory accounts.

11. When the audit is completed and audit adjustments have been agreed with the auditors these should be processed by using the automated journal facility in the NC-Pack (see guidance notes on the completion of the NC-Pack). NDPBs should send the journal upload files and the "Notification of Audit Completion" form (see Appendix 2) to their sponsoring departments.

⁴ Each NC-Pack worksheet has a facility which enables users to record clearly amendments made and to provide an audit trail. See the NC-Pack guidance notes for details

Departments Without Access to Coins Completing the New Consolidation Pack

Required outputs

12. The required outputs and the deadlines are set out in the table below:

Stage	Output	Output sent to
Pre audit 31 July 2009	Completed NC-Pack workbook	(i) HM Treasury WGA Team; and (ii) auditor
	Printed version of the NC-Pack balance sheet and attached certificate signed by Consolidation Manager / Officer	(i) HM Treasury WGA Team; and (ii) auditor
	Resource account upload file and counter party data upload file	HM Treasury WGA Team
	Accounting tests details	HM Treasury WGA Team
	Part 1 of the Management Review Checklist	(i) HM Treasury WGA Team; and (ii) Auditor
Post audit 28 August 2009	Amended NC-Pack workbook ^{9,10}	(i) HM Treasury WGA Team; and (ii) auditor
	Printed version of the amended NC-Pack ¹⁰ balance sheet and attached certificate signed by the <u>Consolidation Officer</u>	(i) HM Treasury WGA Team; and (ii) auditor
	Resource accounts audit journal and CPID audit journal (Amending Submitted Data) ¹¹	(i) HM Treasury WGA Team; and (ii) auditor
	Notification of Audit Completion (Appendix 2)	HM Treasury WGA Team

HMT WGA Team: "wga.team@hm-treasury.gsi.gov.uk"

⁹ This should be the NC-Pack that was sent to the auditor as amended to correct errors that both you and the auditor identified and you agreed with the auditor should be made. You should record in the peach coloured cells on the right hand side of each proforma the corrections that you made so that there is a clear trail.

¹⁰ If you did not make any adjustments you should send the original NC-Pack and a copy of the balance sheet certificate signed by the Consolidation Officer to confirm that adjustments are not required.

¹¹ If you do not need to make adjustments please do not submit the audit journals.

Pack Sign Off Procedures

13. The completion of Part 1 of the management review checklist contained in “Appendix 2 Management Review Checklist” is a key part of the Consolidation Officer’s sign off and the Audit sign off process. Consolidation Managers should check that all tasks on the checklist have been completed. They should initial the checklist to confirm that they have completed their review and that they are satisfied that it is supported by appropriate working papers.

14. Consolidation Officers should review the completed management review checklist and supporting working papers. They should sign Part 1 of the checklist to confirm that they are satisfied that management review of the WGA submission has taken place. The completed checklist will form part of the working papers that the auditors will expect to review during their audit of the WGA submission.

Audit Sign Off Process

15. Once the packs have been submitted for audit and the two upload files generated you will not be able to generate revised upload files. Any adjustments, whether identified by the Department or the auditor should be made on the proforma worksheets in the NC-Pack as set out in the guidance notes for the completion of the Packs⁵. This will enable the Department to use the automated journal production facility that is included in the NC-Pack.

16. The NAO and other auditors have a strong preference for completing the audit work on the packs at the same time as the audit of bodies’ statutory accounts. This practice aids efficiency for both the department and the auditors who will complete the audit of the pack at the same time as the audit of the statutory accounts.

17. When the audit is completed and audit adjustments have been agreed with the auditors these should be processed by using the automated journal facility in the NC-Pack (see guidance notes on the completion of the NC-Pack). Departments should send the journal upload files and the “Notification of Audit Completion” form (see Appendix 2) to the HM Treasury WGA Team who will be responsible for uploading the data into COINS.

⁵ Each NC-Pack worksheet has a facility which enables users to record clearly amendments made and to provide an audit trail. See the NC-Pack guidance notes for details

Departments With Access to Coins Completing the New Consolidation Pack

Required outputs

18. The required outputs and the deadlines are set out in the table below:

Stage	Output	Output sent to
Pre audit 31 July 2009	Completed NC-Pack workbook	auditor
	Printed version of the NC-Pack balance sheet and attached certificate signed by Consolidation Manager / Officer	auditor
	Resource account upload file and counter party data upload file. Save the files as "csv" format files and then upload data in COINS. Submit data in COINS and produce a COINS Accounts Report to confirm that data in COINS is as in the NC-Pack	(i) HM Treasury WGA Team; (ii) auditor.
	Accounting tests details	HM Treasury WGA Team
	Part 1 of the Management Review Checklist	(i) HM Treasury WGA Team; (ii) auditor.
Post audit 28 August 2009	Amended NC-Pack workbook ^{9,10}	auditor
	Printed version of the amended NC-Pack ¹⁰ balance sheet and attached certificate signed by the <u>Consolidation Officer</u>	auditor
	Resource accounts audit journal and CPID audit journal files Save the files as "csv" format files and load adjustments using COINS ATM. Submit adjustments in COINS and produce a COINS Accounts Report and a COINS Adjustment Report to confirm that data in COINS is as in the NC-Pack	auditor
	Notification of audit completion (Appendix 2)	HM Treasury WGA team

⁹ This should be the NC-Pack that you sent to the auditor as amended to correct errors that both you and the auditor identified and you agreed with the auditor should be made. You should record in the peach coloured cells on the right hand side of each proforma the corrections that you made so that there is a clear trail.

¹⁰ If you did not make any adjustments you should send the original NC-Pack and a copy of the balance sheet certificate signed by the Consolidation Officer to confirm that adjustments are not required.

Pack Sign Off Procedures

19. The completion of Part 1 of the management review checklist contained in “Appendix 2 Management Review Checklist” is a key part of the Consolidation Officer’s sign off and the Audit sign off process. Consolidation Managers should check that all tasks on the checklist have been completed. They should initial the checklist to confirm that they have completed their review and that they are satisfied that it is supported by appropriate working papers.

20. Consolidation Officers should review the completed management review checklist and supporting working papers. They should sign Part 1 of the checklist to confirm that they are satisfied that management review of the WGA submission has taken place. The completed checklist will form part of the working papers that the auditors will expect to review during their audit of the WGA submission.

Audit Sign Off Process

21. Once the packs have been submitted for audit and the two resource account and CPID upload files generated you will not be able to generate revised upload files. Any adjustments, whether identified by the Department or the auditor should be made on the proforma worksheets in the NC-Pack as set out in the guidance notes for the completion of the Packs⁶. This will enable the Department to use the automated journal production facility that is included in the NC-Pack.

22. The NAO and other auditors have a strong preference for completing the audit work on the packs at the same time as the audit of bodies’ statutory accounts. This practice aids efficiency for both the department and the auditors who will complete the audit of the pack at the same time as the audit of the statutory accounts.

23. When the audit is completed and audit adjustments have been agreed with the auditors these should be processed by using the automated journal facility in the NC-Pack (see guidance notes on the completion of the NC-Pack). Departments should upload the two journal files into COINS and then complete a “Notification of Audit Completion” form (see Appendix 2) which should be sent to the HM Treasury WGA Team. Departments will also need run the COINS Accounts Report and the COINS adjustment Report to confirm the data in COINS is as it is in the NC-Pack.

Sub-consolidating departments

Pack Sign Off Procedures

24. Sub-consolidating departments must submit their data by 31 July 2009 as described in paragraphs 18 to 23. However, they are also required to sub-consolidate the data submitted by all bodies within their sub-group by 12 September 2009. The sub-consolidation process is described in the COINS manual, which is available on www.coins.qsi.gov.uk.

⁶ Each NC-Pack worksheet has a facility which enables users to record clearly amendments made and to provide an audit trail. See the NC-Pack guidance notes for details

25. When sub-consolidating departments have completed the sub-consolidation of the data provided by bodies within their group, Consolidation Managers should generate a COINS Accounts Report for the Group which they should sign. They should also generate a COINS CPID Report and a matches report. The Consolidation Managers should check that all tasks in Part 2 of the management review checklist have been completed. They should initial the checklist to confirm that they have completed their review and that they are satisfied that it is supported by appropriate working papers. The Consolidation Officer should review the completed management review checklist and supporting working papers and sign Part 2 of the checklist to confirm that they are satisfied that management review of the sub-consolidation has taken place. The Pack and the reports should be made available to the auditors along with the completed Part 2 of the checklist. Part 2 of the checklist should also be copied to the Treasury WGA Team. The completed checklist will form part of the working papers that the auditors will expect to review during their audit of the WGA submission.

Audit Sign Off Process

26. Prior to the completion of the audit of the sub-consolidated WGA data any agreed audit adjustments should be processed and a revised COINS Accounts Report for the Group, including a revised CPID report and matches report should be produced. The Principal Consolidation Officers should sign the revised COINS Accounts Report for the Group. The signed COINS Accounts Report, and the revised CPID and matches reports should be provided to the auditors. This is in line with the approach in place for Accounting Officers signing off resource accounts prior to audit sign off.

27. When the audit of the sub-consolidated group account is completed sub-consolidating departments should send the “Notification of Audit Completion” form (see Appendix 2) to the Treasury WGA team. Where agreed audit adjustments have not been processed departments should attach details of the adjustments to the “Notification of Audit Completion”.

Required outputs

28. The required outputs and deadlines are summarised below :

Deadline	Outputs: Sub-Consolidating Departments completing Group Sub-Consolidations
12 September 2009	<p>Submit to the auditor a signed* hard copy of the COINS Accounts Report and a signed hard copy of Part 2 of the pre-audit checklist. The auditor should also be provided with a copy of the CPID Report and a matches report. Both these reports are generated by the COINS system.</p> <p>A copy of the completed Part 2 of the Management Review should be sent to the HM Treasury WGA Team.</p> <p><i>* the Consolidation Manager signs the COINS Accounts Report that is submitted for audit. Prior to completion of the audit the Principal Consolidation Officer signs the revised Pack and the pre-submission</i></p>

	<i>checklist.</i>
2 October 2009	Submit confirmation that the audit has been completed to the Treasury's WGA team. Details of agreed audit adjustments that have not been processed should be attached to the "Notification of Audit Completion" (Appendix 2).

30 April 2009