

**For Local Government bodies consolidated within WGA**

The Management Review Checklist provides assurance to management, Treasury and auditors that proper procedures are in place for providing WGA data in line with guidance issued by the HM Treasury WGA team or your relevant devolved government departments[[1]](#footnote-2) This checklist informs and records the management processes of preparation, review and validation of local government WGA submissions (DCTs).

Bodies in Northern Ireland should complete the NI version of this checklist, available at [www.finance-ni.gov.uk/publications/whole-government-accounts-wga](http://www.finance-ni.gov.uk/publications/whole-government-accounts-wga).

Bodies should check they have read all WGA guidance issued by the HM Treasury WGA team or relevant devolved administration contacts.

Consolidation Officer:

* is ultimately responsible for what is in the accounts and the DCT, and may be called to account.
* will normally be the Chief Financial Officer, Director of Finance, Section 151 Officer in England or Section 95 Officer in Scotland.
* should sign the cover page of this checklist once their review is complete.

Consolidation Manager (or Responsible Officer in Scotland):

* is the officer appointed by the Consolidation Officer to prepare the DCT.
* will normally be the Financial Controller, Deputy Director of Finance or Chief Accountant.
* should initial and date each item of the checklist once content that the item has been completed.

**Audit: A draft CG04 is no longer required to accompany the cycle 1 submission-this checklist should only be filled in at the end of cycle 2.**

Timing: The checklist must be submitted with the final, locked and audited version of the DCT sent to HM Treasury WGA team or the devolved government departments. A CG04 form accompanying the Cycle 1 DCT is no longer required

**Name of body**: **Body CPID**:

I have reviewed the checklist below and I am satisfied that it has been properly completed and that there is appropriate evidence of the checks undertaken.

**Consolidation Manager** (preparer)

Name:

Date:

Signature:

**Consolidation Officer** (reviewer)

Name:

Date:

Signature:

|  | **Completed** (Note a) | **Management file reference****and comments** |
| --- | --- | --- |
| 1. The DCT has been correctly mapped from or reconciled to the final accounts and working papers. The mappings are consistent with the previous year.
 |  |  |
| 1. Opening balances are consistent with the closing balances submitted in the previous year. Adjustments are recorded correctly on the DCT and explanations are available for review.
 |  |  |
| 1. The totals in the Statement of Comprehensive Income, Statement of Financial Position, Cashflow Statement and notes agree with or are reconciled to the equivalent totals in the published accounts.
 |  |  |
| 1. Individual Reserves making up the Taxpayers’ Funds in the “LP-Reserves” tab of the DCT agree or reconcile to the equivalent components in the accounts.
 |  |  |
| 1. Validation issues (on tab: “Validation Errors”) have been satisfactorily explained or corrections have been made.
 |  |  |
| 1. The Additional Information requested in the DCT has been provided on worksheets:

LP-Fin InstLP-Additional DataLP-CollFund |  |  |
| 1. The DCT presented for audit has been submitted to the HM Treasury WGA team by clicking step 4-‘submit and close for cycle 2’ on the OSCAR 2 homepage.
 |  | No longer required |
| 1. Intra-WGA group transaction streams and balances are correctly recorded with the appropriate CPID codes. Completeness and accuracy of the data is supported by appropriate evidence and analysis, including evidence of agreed balances and transactions being included.
 |  |  |
| 1. Intra-WGA group balances recorded in the CPID analysis are reconciled with the intra-group disclosures made in the statutory accounts in respect of debtors and creditors. If not, differences have been explained.
 |  | If not please explain: |
| 1. Intra-WGA group balances and transactions identified in the 2021-22 DCT are consistent with 2020-21. Differences have been explained.
 |  | If not please explain: |
| 1. Grants and CPIDs: Grants from departments, NDPBs and public corporations have been recorded with the correct CPID of the grantor.
 |  |  |
| * CPID disclosures in the DCT have been reconciled to grant certification, specifically:
* Housing Revenue Accounts Subsidy
* Revenue Support Grant
* Housing Benefit Scheme
* Non Domestic Rates
* Dedicated Schools Grant
* Public Health Grant
* Police Grant
* Domestic Rates (Northern Ireland only)
 |  | If not, please explain: |
| 1. CPID disclosures have been reconciled to loan agreements, specifically:
* Intra-authority cash deposits and loans
* Public Works Loans Board
 |  | If not, please explain: |
| 1. Investments in government securities:
* National Loans Fund temporary deposits and investments in government gilt securities have been coded to NLF888 (National Loans Fund)
* Other cash deposits (excluding those held by the Government Banking Service –GBS) and Treasury Bills have been coded to DMA888 (Debt Management Office)
* Deposits and Treasury Bills have not been recorded with HMT087 (HM Treasury)
 |  |  |
| 1. Employers’ pension contributions payable to the public sector pension schemes have been coded to the CPID code of the relevant scheme(s). For example:

Principal Civil Service – PCS901National Health Service – NHP903Teachers (Scotland) – STP913Teachers (England & Wales) – TPS904 |  |  |
| 1. Other taxation and social security debtors and creditors have been coded to CPID IRT813 (HM Revenue and Customs taxes and duties). The code HMR041 (HM Revenue and Customs) should only be used in exceptional circumstances for non-tax purposes.
 |  |  |
| 1. Have CPIDs been entered for the following bodies? If not please explain.

Local health bodies including **Clinical Commissioning Groups** (both have their own CPIDs)Local police (England only)Local fire & rescue (England only)DfT (England only)DWP (England only)DEfRA (England only)Youth Justice Board (England only)Transport for London (London boroughs only)Greater London Authority (London boroughs only)Department of Environment (Northern Ireland only)Northern Ireland Housing ExecutiveNorthern Ireland Consolidated Fund |  | If not please explain: |
| Where CPIDs have been entered for balance sheet items, it is expected that the same CPIDs will also entered for the corresponding income and expenditure items. Ensure balance sheet CPIDs appear for income and expenditure, or explain why it is not appropriate. |  | If not please explain: |
| 1. “CPID Transactions” tab has been reviewed and there are no unexplained validation issues. For example:

Correct sign –positive for expenditure & assets; negative for income & liabilitiesOver-allocation – the total value of CPIDs disclosed for an account line do not exceed the value of the account line. This is now a ‘hard’ validation in the DCT.Under-allocation – sufficient CPID disclosure has been completed for an account line used for intra-government transactions. |  |  |

1. The ‘relevant devolved administration contacts’ are the Scottish Government, Welsh Government and Department for Finance & Personnel (Northern Ireland). [↑](#footnote-ref-2)