



HM Treasury

Whole of Government Accounts summary

30th March 2023

Shikha Sharma

Structure of presentation

- WGA 20-21 – Update
- Recovery Plan – Summary
- WGA 21-22 – Returns Update
- Questions

WGA 20-21 – Update

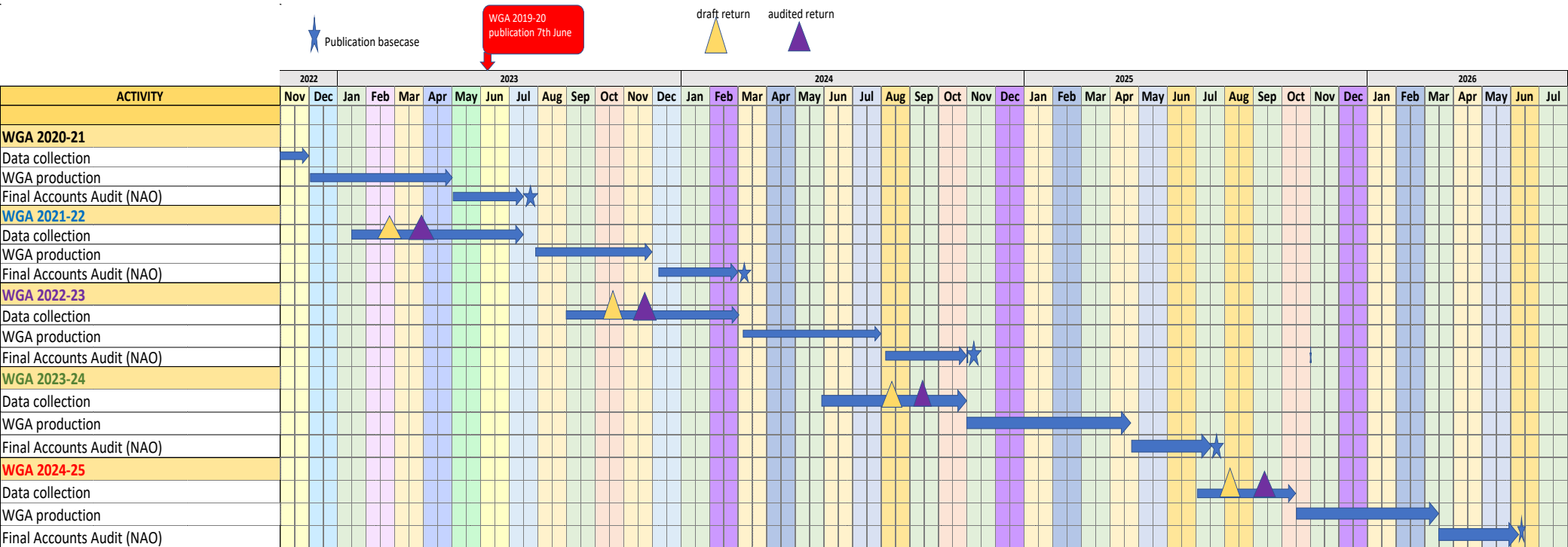
- HMT have updated the PAC on 2020-21 WGA timing – aim to publish in quarter 3 of 2023
- On track to meet timetable presented to PAC
- WGA team are currently working on the Analytical Review

Recovery Plan – Summary

- In November, HMT presented our recovery plan that looks to contain timetabling, while investing in a strategy to achieve long term recovery.
- Progress update:

Core element of production recovery strategy	HMT Update – March 2023
<p>Planning Specialist project management capability and forward certainty for the system – to underpin greater submission discipline</p>	<ul style="list-style-type: none"> • Specialist project manager recruited on permanent basis • Assurance advisory support for 20-21 cycle to enhance efficient assurance process – including in respect of LG and forward strategy
<p>Resourcing Long term increase in BAU resource, to enable a dual current & future year focus</p>	<ul style="list-style-type: none"> • Additional resource in the WGA team to support production speed, and allow dedicated resource to support bringing forward data collection rhythm (i.e. enable parallel current and future year focus)
<p>Management assurance approach Reduce exposure in near term to problems in local audit market and focus on timeliness while containing qualification risks</p>	<ul style="list-style-type: none"> • Stronger focus on data collection for 2021-22 onwards, with early C1 and C2 submission windows • Communications approach has reintroduced discipline into WGA submissions

Recovery to within Statutory deadline is now over 3 cycles (WGA 22-23), summer recess over 4 cycles (WGA 23-24) and returning to pre-COVID timeliness (15m after year end) over 5 cycles (WGA 24-25)



WGA 21-22 – Returns Update

- OSCAR 2 opened for 21-22 DCT submission on 27th January 2023
- Deadline for Cycle 1 DCT Submission – 28th February 2023
- Deadline for Cycle 2 DCT Submission – 31st March 2023
- Return rate (as of 20th March 2023):

Central Government Including Devolved Administrations	
Cycle 1	Cycle 2
66%	5%

Local Government	
Cycle 1	Cycle 2
46%	5%

- Cycle 1 – we have received 90% of returns from significant components. This is a marked improvement in the situation last year despite the short window for data collection
- We are working with all entities, particularly Local Government and Devolved Administrations, to ensure we receive their returns soon

Any Questions?