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FD (DoF) 07/17

22 May 2017

Dear Finance Director

LAYING OF ANNUAL REPORT AND ACCOUNTS IN THE NORTHERN IRELAND ASSEMBLY

Purpose

1. This Finance Director (FD) letter clarifies the arrangements for laying and publishing departmental, agency and Non Departmental Public Body (NDPB) Annual Report and Accounts. Bodies should note that the process for laying has changed this year to facilitate the Assembly's move to electronic laying of documents with effect from 1 June 2017.
2. This letter withdraws FD (DFP) 07/16 and should be read in conjunction with the latest guidance on this subject issued by the Assembly Section of The Executive Office (TEO) (Guidance on the Laying, Presenting and Depositing of Papers in the Northern Ireland Assembly), dated May 2017. Queries related to this TEO guidance should be referred to your Departmental Assembly Liaison Officer (DALO) in the first instance. All bodies must apply in full the guidance in both this FD letter, the relevant annex and the TEO guidance.

Applicability

3. This letter provides general guidance which applies to departments, agencies and NDPBs, while the attached annexes contain guidance specific to each of these bodies.

- Annex A – Departments and agencies
- Annex B – Non Departmental Public Bodies

Background

4. Please note that paragraph 5.1.1 of the Government Financial Reporting Manual (FReM) states that reporting entities must prepare and publish an Annual Report and Accounts as a single document unless it has been agreed otherwise. All related FReM requirements should be complied with. It should be noted that there is **no** requirement to replicate the accounts direction in the Annual Report and Accounts.

Laying of Accounts Requirements

5. All bodies are required to lay both an electronic version and a hard copy version of the Annual Report and Accounts. The document is not considered to be laid until both versions have been received by the Assembly Business Office.
6. The electronic copy must be either the final pdf version for printing or a good quality pdf of the word processed version. Please note that scanned copies of the word processed document **will not** be accepted. The pdf version must be created electronically – See Annex E for instructions on creating a pdf in Microsoft Word. The hard copy version can either be the final published version or a good quality print out of the word processed version. If the word processed version is laid, this cannot subsequently be replaced by the published version.
7. To facilitate the creation of a good quality pdf version of the Annual Report and Accounts, bodies should request a word processed version of “The Certificate and Report of the Comptroller & Auditor General to the Northern Ireland Assembly” with the Comptroller & Auditor General’s signature from the Northern Ireland Audit Office (NIAO). This should be inserted into the word processed accounts before the pdf is created.

8. Please note that the both the laid and the final published version of the Annual Report and Accounts must include a **replication of the original signature** for the Accounting Officer, Comptroller & Auditor General (in the case of some NDPBs their Auditor) etc. All bodies should ensure that the date the accounts were signed is included in all sections of the Annual Report and Accounts which are required to be signed, as detailed in the FReM. (**Please note** that no textual changes can be made to the Annual Report and Accounts after laying.)
9. For all bodies the Annual Report and Accounts must be laid at the NI Assembly **before** formal publication or any distribution to the public takes place. This includes publishing in electronic form, on your own website or otherwise. They should, however, be published as soon as possible after laying. Where an NDPB is registered as a company, and required to lay accounts with Companies House, they should ensure that their Annual Report and Accounts are laid in the Northern Ireland Assembly **before** being laid in Companies House.

Format of Accounts

10. The paper must be A4 size, and must be predominantly portrait in orientation. Tables etc., may be in landscape orientation, but printing the whole document in landscape is not allowed. The printed document should be saddle stitched (stapled through the spine) or perfect bound (glued into a cover). Comb or spiral binding is acceptable in the hard copy for laying purposes but should not be used in the published document.
 - ***Format of title page:*** Please note that you are required to include a title page. It should not be combined with a contents page or preface and must not be printed on the inside front cover of the document. The title page should be the second page of the report (next page after the front cover) and **must** follow the formats:
 - > Departments at Annex A.1

- > Agencies at Annex A.2
 - > Driver and Vehicle Agency at Annex A.3
 - > NDPBs at Annex B.1
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- All bodies should ensure that the printer's name does not appear on either the front or the title page of the published Annual Report and Accounts.
 - **Format of back cover:** The printing number (ISBN Number) should appear on the back page in the bottom right hand corner – see Annex C.

Printing and Publishing of accounts

11. Printing of the published Annual Report and Accounts is not required by the Assembly Business Office for laying. However, there is a legal obligation under the Legal Deposit Libraries Act 2003 which requires the publishers to **deposit publications with the copyright libraries**. For further information on this subject, and on the Copyright Statements which are required to be inserted into Annual Reports and Accounts, please refer to the TEO guidance referred to in paragraph 2 of this FD letter.
12. All bodies using word processed copies for laying should then ensure that printing and publishing takes place as soon as practicably possible after laying and no later than 8 weeks thereafter.
13. All bodies will continue to be responsible for printing in line with their normal procurement procedures.
14. The NICS do not currently have contractual arrangements in place for services of this nature and DoF's Central Procurement Directorate (CPD) has advised departments, agencies and NDPBs who require a publication service for Annual Reports and Accounts to seek quotations in line with DoF Procurement Control Limits, which can be found in "Procurement Guidance Note 04/12 - Procurement Control Limits and the Basis of Contract Awards (revised May 2016)".

15. For guidance on publishing arrangements and requirements please contact your departmental or sponsor department's procurement manager within CPD.
16. All bodies are required to make the Annual Report and Accounts available on their own websites **as soon as possible after laying**. In addition all NDPB Annual Report and Accounts, regardless of whether they are required to be published under statute, should be published electronically to enable freedom of information to the public.
17. All bodies must liaise with their auditors before electronic publication takes place as the auditors may wish to add a note to their audit certificate appearing on the website.

Action and enquiries

18. The content of this letter should be brought to the attention of all staff responsible for laying Annual Reports and Accounts for departments, agencies and NDPBs.
19. Enquiries should be addressed to Joanne Warnock on (028) 91 277683 (GTN: 69083), email: Joanne.Warnock@finance-ni.gov.uk.

Yours sincerely

Alison Caldwell

ALISON CALDWELL

cc Julie Thompson
Alan Rogers
Graeme Reid
Joanne Warnock
Leona Johnston

DEPARTMENTAL AND AGENCY ANNUAL REPORT AND ACCOUNTS

Statutory Obligations

1. The statutory obligations to lay departmental and agency Annual Report and Accounts in the NI Assembly are covered under the Government Resources and Accounts Act (Northern Ireland) 2001 (GRAANI). Section 11(5) of GRAANI enables DoF to direct that the parent department lays its agencies' accounts.

Laying Date

2. The statutory deadline for laying the departmental and agency Annual Report and Accounts remains as 15 November (as specified in GRAANI). However, in line with faster closing, it is expected that all departments and agencies will lay no later than **7 July 2017**. Departments are encouraged to liaise with their audit teams to facilitate laying as early as possible, and should contact Leona.Johnston@finance-ni.gov.uk to confirm their intended date of laying.
3. Departments who will not make the 7 July 2017 deadline should also indicate their intended laying date to Leona, **as soon as possible**. Parent departments should liaise with their agencies regarding the date of laying their Annual Report and Accounts.

Form and Number of Copies to be Laid

4. For departments and agencies, a hardcopy version and an electronic version (as defined in paragraph 6 of this letter) of the Annual Report and Accounts must be laid.
 - a) **Departments** should provide:-

An **electronic version** (See Annex E for detailed instructions on creating a pdf) to: afmdreturns@finance-ni.gov.uk two working days

prior to their date for laying (see paragraphs 2 and 3 above). DoF will carry out a number of checks on the Annual Report and Accounts. If no issues are identified (see Annex D for examples of issues that could delay laying), DoF will print and bind a copy for laying.

b) Agencies should provide:-

- i. **1 hard copy** and an **electronic version** (as defined in paragraph 6 of this letter) accompanied by a covering letter (in pdf format) to the **NI Assembly Business Office**, via their sponsor department, in accordance with the requirements of the TEO guidance referred to in paragraph 2 of this FD letter. The NI Assembly Business Office email address is laid.documents@niassembly.gov.uk.
 - ii. an electronic version to: afmdreturns@finance-ni.gov.uk.
5. Once laid both **departments** and **agencies** should arrange for the Annual Report and Accounts to be made available on their website as per paragraph 16 of this letter. Please note as per paragraph 17 of this letter the Annual Report and Accounts should be reviewed by the NIAO before being published on your website. The link to the website document should be sent to afmdreturns@finance-ni.gov.uk.
6. ***Trading Funds:***
 - DVA prepares its Annual Report and Accounts under the Financial Provisions (Northern Ireland) Order 1993.
 - Article 8(6) of the above named Order requires the annual Statement of Accounts to be laid by the Comptroller & Auditor General. In practice the laying is normally carried out by the parent department.
 - The Annual Report and Statement of Accounts are published by the parent department of the trading fund. This should be done simultaneously with laying or as soon as possible thereafter.

Press Release/Publicity

7. Departments will need to consider the coordination of publicity/press releases in relation to the publication of their individual Annual Report and Accounts, liaising with the Treasury Officer of Accounts (TOA) as necessary (initially departments should contact Joanne Warnock Tel: 028 91 277683 or GTN: 69083, email: joanne.warnock@finance-ni.gov.uk). In addition, departments should copy any such press releases to the TOA and NIAO for information.

Example of title page for departmental Annual Report and Accounts (see paragraph 10 of the covering letter):

**Department XYZ Annual Report and Accounts
For the year ended 31 March 20XX**

*Laid before the Northern Ireland Assembly by the
Department of Finance
under section 10(4) of the Government Resources
and Accounts Act (Northern Ireland) 2001*

<date> 20xx

**Example of title page for agency Annual Report and Accounts
(see paragraph 10 of the covering letter):**

**Agency XYZ Annual Report and Accounts
For the year ended 31 March 20XX**

*Laid before the Northern Ireland Assembly
under section 11(3) (c) of the Government Resources
and Accounts Act (Northern Ireland) 2001
by the [name of parent Department]*

on

xx July 20xx

Example of title page for DVA Annual Report and Statement of Accounts (see paragraph 10 of the covering letter):

**Driver and Vehicle Agency Annual Report
and Statement of Accounts
For the year ended 31 March 20XX**

*Laid before the Northern Ireland Assembly
under Article 8 (6)(b) of the Financial Provisions (Northern Ireland) Order
1993 by the Comptroller & Auditor General for Northern Ireland*

on

xx July 20xx

NON DEPARTMENTAL PUBLIC BODIES (NDPBs)

Statutory Obligations

1. The procedure for laying and publishing a NDPB's Annual Report and Accounts varies according to the content of the incorporating statute, where it could be either the responsibility of the department, the Comptroller & Auditor General (C&AG) or the NDPB itself to lay the Annual Report and Accounts. However, in practice laying is normally carried out by either the department or the NDPB.
2. Please note it is recommended, from an accountability point of view, that where Annual Reports and Accounts are not required to be laid or presented to the NI Assembly under statute, the document should be deposited in the NI Assembly Library. Deposited papers should be emailed (in pdf format) directly to the Assembly Library. Further details on the procedures for depositing papers and the relevant email address can be found in the 'Deposited Papers' section of the TEO guidance referred to in paragraph 2 of this FD letter. For bodies depositing their Annual Report and Accounts, the electronic version should be submitted to DoF as per point 7 below.
3. Where an NDPB is registered as a company, and required to lay accounts with Companies House, they should ensure that their Annual Report and Accounts are laid in the Northern Ireland Assembly **before** being laid in Companies House. In addition, all NDPB Annual Report and Accounts, regardless of whether they are required to be published under statute, should be published electronically to enable freedom of information to the public.
4. This guidance applies to all NDPB Annual Reports and Accounts that are laid, presented or deposited following the issue of this guidance, including those relating to previous financial years where there has been a delay in their production.

Laying Date

5. The administrative deadline for laying, presenting or depositing the NDPB Annual Report and Accounts is as soon as possible after the auditor has audited and signed off the accounts. As a guideline it is expected that this will in most cases be **no later than 2 weeks after that date**.

Form and Number of Copies to be Laid

6. **1 hard copy** version and an **electronic** version (as defined in paragraph 6 of this letter) of the Annual Report and Accounts, together with a covering letter in pdf format, should be sent to the **NI Assembly Business Office** in accordance with the requirements of the TEO guidance referred to in paragraph 2 of this FD letter. The NI Assembly Business Office email address is laid.documents@niassembly.gov.uk.
7. Once laid NDPBs should arrange for the Annual Report and Accounts to be made available on their website as per paragraph 16 and 17 of this letter. NDPBs should send an electronic version and the link to the document on your website to: afmdreturns@finance-ni.gov.uk.

Example of title page for NDPB Annual Report and Accounts (see paragraph 10 of the covering letter):

**NDPB XYZ Annual Report and Accounts
For the year ended [insert date] 20xx**

*Laid before the Northern Ireland Assembly
under [Incorporating Statute]
by the [name of Department/Body/Comptroller & Auditor General detailed in the
Incorporating Statute]*

on

[insert date] 20xx

ANNEX C

Example of back cover for all bodies (see paragraph 10 of the covering letter):

ISBN Number

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Most common issues which delay laying

- Accounting Officer (AO) signatures and dates should be on the Performance Report, Accountability Report and Statement of Financial Position.
- The date of the AO authorisation in the Events after the Reporting Period note should be the same as (or slightly later than) the C&AG signature.
- Copyright should be as per DoF/TEO laying guidance.
- Front Cover and Cover page should be as per DoF laying guidance – e.g. date of laying must be inserted, and title should be Annual Report and Accounts and **not** Resource Accounts.
- Text size throughout should be clear, not too small and easy to read.

Creating a PDF document in Microsoft Word

Microsoft Word 2013

1. Go to File
2. Click on Export
3. Click on Create PDF/XPS document
4. Click Create PDF/XPS (on right hand side of the screen)
5. Select the location your document should be saved at
6. Name document - [Name of Body] Annual Report and Accounts [Financial Year e.g. 2016-17]
7. Click Publish

Microsoft Word 2010

1. Go to the Acrobat tab on the tool bar
2. Click the Create PDF icon
3. Select the location your document should be saved at
4. Name document - [Name of Body] Annual Report and Accounts [Financial Year e.g. 2016-17]
5. Click Save

Microsoft Word 2007

1. Click the Microsoft icon (top left hand corner of the screen)
2. Click on Save As, then click on PDF or XPS icon
3. Name document - [Name of Body] Annual Report and Accounts [Financial Year e.g. 2016-17]
4. Select the location your document should be saved at
5. Click on Publish