Consistency checks — 41 checks run continuously

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Annual accounts settled in 5 weeks instead of 9 · fictional document

Fictional document — demonstration example

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Fictional document, produced for the demonstration. *M57 is the accounting framework local authorities apply: it sets the chart of accounts and the posting rules.* **A posting corrected in March costs nothing; the same corrected the following January requires an adjusting entry and an explanation.**

The checks run continuously

Check	What it produces	Volume for the year
Justification of balance sheet items	**Each balance matched to its document**	**26 unreconciled balances flagged with their history**
Postings not compliant with the framework	**Found as they arise**	**118 found, of which 94 corrected in the month they were made**

Check	What it produces	Volume for the year
Charges to accrue and income to receive	Calculated from commitments and recorded deliveries	Detail by service
Depreciation and internal entries	Matched to the inventory	—

What that changes at closing

Measure	Before	This year
Time to settle the annual accounts	**9 weeks**	**5 weeks**
Points in exchange with the public accountant	**74**	**12 — the other 62 were dealt with as they arose**
Time given back to the two management control officers	—	**Four full weeks, at the very moment the next budget is prepared**

The presentation note for the outturn account

Content	State
Execution by chapter, variances against the original budget and its amendments, delivery rate, carry-overs	**80 % built as soon as the accounts close, every figure with its source**
Drafting time before	**Three days**

What is proposed next

Extension	Measurement made before proposing it
The 41 checks extended to the ancillary budgets	**Run over the last two financial years, they would have found 34 non-compliant postings there, all correctable within the month**

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The settlement of the ancillary budgets, today the latest of all, would join the common timetable — and it is the document the elected assembly examines that comes out earlier.

To be settled by the authority

Ancillary budgets included in the continuous checks: _____

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