
STATUTORY INSTRUMENTS

2017 No. 469

**The Greater Manchester Combined Authority
(Fire and Rescue Functions) Order 2017**

Transitional arrangements and asset transfers

Extension of financial year of Greater Manchester Fire and Rescue Authority

11.—(1) The requirement in section 3(3) of the Local Audit and Accountability Act 2014⁽¹⁾ for a relevant authority to prepare a statement of accounts for each financial year ending on 31st March is modified in the case of the GMFRA for the financial year which began on 1st April 2016 to require that authority or, after the transfer made by this Order, the GMCA in respect of the GMFRA's accounts, to prepare a statement of accounts from that date for the period which ends on 7th May 2017.

(2) The requirement in regulation 15(1)(a) of the Accounts and Audit Regulations 2015 (commencement of the period for the exercise of public rights)(“AA Regulations 2015”)⁽²⁾ is modified in the case of the GMFRA for the financial year which began on 1st April 2016 to require the responsible financial officer of the GMCA to ensure that the commencement of the period for the exercise of public rights under regulation 9(1)(b) of the AA Regulations 2015 takes place on such a day that ensures that the period referred to in regulation 14(1) of the AA Regulations 2015 includes the 24th July to 4th August 2017.

(3) In this article “responsible financial officer” has the same meaning as in the AA Regulations 2015 (see regulation 2(2)).

(1) 2014 c.2. There are no relevant amendments to section 3.
(2) S.I. 2015/234.