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STATUTORY INSTRUMENTS

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**2023 No. 1432**

The York and North Yorkshire Combined Authority Order 2023

PART 10

Fire and rescue functions

*Transitional arrangements and asset transfers*

**Extension of financial year of fire and rescue authority**

**54.**—(1) The following requirements are modified in the case of the FRA for the financial year which began on 1st April 2023.

(2) The requirement in section 3(3) of the Local Audit and Accountability Act 2014 (general requirements for accounts)(**1**) to prepare a statement of accounts for each financial year ending on 31st March is modified so that the period ends with 6th May 2024.

(3) The requirement in regulation 15(1)(a) of the Accounts and Audit Regulations 2015 (commencement of the period for the exercise of public rights)(**2**) is modified so that the responsible financial officer must ensure that the commencement of the period for the exercise of public rights takes place on such a day that ensures that the period referred to in regulation 14(1) of those Regulations (period for the exercise of public rights) begins on 18th June 2024.

(4) In this article, “responsible financial officer” has the meaning given in regulation 2(2) of the Accounts and Audit Regulations 2015.

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**Commencement Information**

**II** Art. 54 in force at 20.12.2023, see [art. 1\(2\)](#)

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(1) 2014 c. 2.

(2) S.I. 2015/234. Relevant amendments were made by S.I. 2020/404, 2021/263, and 2021/565.

**Changes to legislation:**

There are currently no known outstanding effects for the The York and North Yorkshire Combined Authority Order 2023, Section 54.