

# **Greater Manchester Fire and Rescue Authority**

## **Audit of Accounts for year ended 7 May 2017**

### **Notice of Public Rights**

#### **The Local Audit and Accountability Act 2014 The Accounts and Audit Regulations 2015**

NOTICE is given that the unaudited statement of accounts for the year ended 7 May 2017 has been published on the Authority's website.

The statement of accounts are subject to audit by Robin Baker, Director, Grant Thornton UK LLP, Royal Liver Building, Liverpool, L3 1PS (Telephone 0151 224 7200) unaudited and may be subject to change.

The period for the exercise of public rights commences at 10am on the 18 July 2017 and will conclude at 4pm on the 29 August 2017.

Members of the public and local government electors have certain rights in the audit process:

(1) From 10am on 18 July 2017 to 4pm on 29 August 2017 any person may inspect the accounting records of the Authority for the financial year to 7 May 2017, and certain related documents (comprising books, deeds, contracts, bills, vouchers and receipts) at the address given below, except as provided for in Section 26(4) to 26(6) of the Local Audit and Accountability Act 2014 in relation to commercially confidential and personal information. They may also make copies of the accounts and documents. Please telephone 0161 608 4125 to make an appointment.

(2) From 10am on 18 July 2017 to 4pm on 29 August 2017 at the request of a local government elector, the local auditor must give the elector, or any representative of the elector, an opportunity to question the auditor about the accounting records of the Authority.

(3) From 10am on 18 July 2017 until the conclusion of the audit process a local government elector for the area of the Authority or his/her representative may object to the Authority's accounts as set out in sections 26 and 27 of the Local Audit and Accountability Act 2014. Written notice of the proposed objection and the grounds on which it will be made must be sent to the auditor at the address given above and also copied to the Authority at the address given below. Any objection must state the grounds on which the objection is being made and particulars of:

i) Section 28 of the Local Audit and Accountability Act 2014, namely, to apply to the court for a declaration that an item in the accounts is contrary to law, and/or

ii) any matter in respect of which it is proposed that the auditor could make a public interest report under section 24 of, and paragraph 1 of Schedule 7 to, the Local Audit and Accountability Act 2014.

Richard Paver  
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