

Statement of Accounts 2023/24

External Audit of Accounts Year Ended 31 March 2024

Publication of the Cumbria Commissioner Fire and Rescue Authority Statement of Accounts and Audit Opinion

The Accounts and Audit Regulations 2015 – Regulation 10, as amended by the Accounts and Audit (Coronavirus) (Amendment) Regulations 2022, The Accounts and Audit Regulations (Amendment) 2024

Notice is hereby given under The Accounts and Audit (Amendment) Regulations 2024 that from 16 January 2025 to 26 February 2025 between 9:30am and 4pm on weekdays any person may inspect and make copies of the accounts and certain related documents (comprising books, deeds, contracts, bills, vouchers and receipts) of the Cumbria Commissioner Fire and Rescue Authority for the year ended 31 March 2024, as stipulated in Section 25 of the Local Audit and Accountability Act 2014.

The deadlines applicable to local authorities are as follows:

- Approve Draft Accounts 31 May 2024
- Public Inspection Period to include the first 10 working days of June (*see #*)
- Publish Final Audited Accounts 30 September 2024

Please note that although the public inspection period is required to include the first 10 working days in June, as the statement of accounts were not authorised for issue by the Chief Finance Officer until 15th January 2025, this was not possible. For that reason, the public inspection period has therefore been amended to six weeks from Thursday 16th January 2025.

The accounts and other documents will be available for inspection at Cumbria Fire and Rescue Service Headquarters, Carleton Avenue, Penrith, CA10 2FA by prior arrangement. Please telephone 01768 812612 to make an appointment. The accounts will also be available on the Cumbria Fire and Rescue Service website: www.cumbriafire.gov.uk

During this period, a local government elector for any area to which the accounts relate, or their representative, may question the auditor about the accounts, or make an objection to the accounts as set out in sections 26 and 27 of the Local Audit and Accountability Act 2014. Any objection, and the grounds on which it is made, must be sent to the auditor in writing, with a copy to the relevant officer of the Fire Authority. Any objection must state the grounds on which the objection is being made and particulars of:

- any item of account which is alleged to be contrary to law; and
- 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.

Objections should be addressed to the auditor, Mr Michael Green of Grant Thornton UK LLP, Landmark, St Peter's Square, 1 Oxford Street, Manchester, M1 4PB.

More information is available to you on your rights with regard to the accounts in the National Audit Office document: local authority accounts, a guide to your rights. This document refers to

Council's but all the information and rights set out in the publication also apply to the Cumbria Commissioner Fire and Rescue Authority. You can view this document, the Statement of Accounts and a quick, highly summarised version of the accounts by clicking on the links below. We can also send a printed copy of the accounts to you for a fee of £15.

Date: 15 January 2025

Steven Tickner, Chief Finance Officer (S.151)
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