

Tyne and Wear Fire and Rescue Authority

Electors' rights statement under Regulation 15(2)(b) of the Accounts and Audit Regulations 2015

Notice of the electors' rights in relation to the statement of accounts of Tyne and Wear Fire and Rescue Authority for the financial year ended 31 March 2026

Rights to inspect the statement of accounts and accounting records

Sections 25 and 26 of the Local Audit and Accountability Act 2014 ('the Act') provide local government electors with the right to inspect and make copies of the statement of accounts and provide any interested person or any journalist with the right to inspect and make copies of accounting records and all documents relating to those records, for the financial year ended 31 March 2026.

These rights may be exercised from 30 June 2026 to 8 August 2026, Monday to Friday between the hours of 09:30am to 16:30pm at Financial Services Department, Tyne and Wear Fire and Rescue Service, Service Headquarters, Nissan Way, Barmston Mere, Washington, Sunderland, SR5 3QY.

In accordance with Regulation 15(2) of the Accounts and Audit Regulations 2015, the Rights to inspect the accounts and relevant accounting records can be arranged by informing Michelle Ronan of your intention to exercise your rights. Michelle Ronan can be contacted by using the e-mail address michelle.ronan@twfire.gov.uk.

Rights to question the auditor and to make objections at audit

Under section 26 of the Act, a local government elector may question the auditor about the accounting records for the financial year ended 31 March 2026 and, under section 27 of the Act, a local government elector may make an objection to the auditor which:

- concerns a matter in respect of which the auditor could make a public interest report under section 24 of the Act; or
- concerns an item of account in respect of which the auditor could apply for a declaration that the item is unlawful under section 28 of the Act.

These rights may be exercised from 30 June 2026 to 8 August 2026. Any requests to question the auditor and any objections must be made in writing to the auditor at the following address: Mr Mark Kirkham, Forvis Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle Upon Tyne, NE1 1DF. A copy of any objection must also be sent to Tyne and Wear Fire and Rescue Authority at the address set out above.