

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 2016

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, accounting records and all documents relating to those records, for the financial year ended 31st March 2016.

These rights may be exercised from 29th June 2016 to 9th August 2016, Monday to Friday between the hours of 09:30am to 16:30pm at *Directorate of Corporate Services, Civic Centre, Sunderland SR2 7DN.

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 Dennis Napier of your intention to exercise your rights. Dennis Napier can be contacted on 0191 561 1841 or by using the e-mail address 'Dennis.napier@sunderland.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 2016 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 29th June 2016 to 9th August 2016.

Any requests to question the auditor and any objections must be made in writing to the auditor at the following address:

Mr Mark Kirkham
Mazars
Rivergreen Centre,
Aykley Heads,
Durham
DH1 5TS

A copy of any objection must also be sent to Tyne and Wear Fire and Rescue Authority at the address set out above*.

