

CLEVELAND FIRE AUTHORITY

AUDIT OF ACCOUNTS YEAR ENDED 31st MARCH 2026

**Accounts and Audit (England) Regulations 2015, Regulation 15(2) (b)
Accounts and Audit (Amendment) Regulations 2022**

Notice of the electors' rights in relation to the statement of accounts of Cleveland Fire 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 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 31 March 2026.

Rights to inspect the accounts and relevant accounting records may be exercised by making an appointment from 5 June 2026 to 16 July 2026 between the hours of 9.00 am and 4.30 pm at the Civic Centre, Victoria Road, Hartlepool, TS24 8AY by informing James Magog, Deputy Section 151 Officer to Cleveland Fire Authority, of your intention to exercise your rights. James Magog can be contacted on 01429 523001 or james.magog@hartlepool.gov.uk.

Rights to question the auditor and to make objections at audit

Section 26 of the Act, provides local government electors the right to 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 5 June 2026 to 16 July 2026. Any requests to question the auditor and any objections must be made in writing to the auditor to the following address, James Collins (Director) of Forvis Mazars LLP, The Corner, Bank Chambers, Newcastle upon Tyne, NE1 1DF.

A copy of the objection must also be sent to the Authority at the address set out above.