

**NORTHUMBERLAND COUNTY COUNCIL**  
**AUDIT OF ACCOUNTS - NOTICE OF PUBLIC RIGHTS**

The Local Audit and Accountability Act 2014

The Accounts and Audit Regulations 2015 (as amended by the Accounts and Audit  
(Amendment) Regulations 2024)

Local Audit (Public Access to Documents) Act 2017

**Rights to inspect the Statement of Accounts and accounting records**

**Notice** is given that the unaudited statement of accounts of Northumberland County Council for the year ended 31 March 2025 will be available for inspection as determined below. The statement of accounts is unaudited and may be subject to change.

**Notice** is given that, during the periods and times specified below:

1 July 2025 to 11 August 2025 between the hours of 10:00 a.m. and 4:00 p.m.  
Monday to Friday.

Any person interested or any journalist may inspect and make copies of the unaudited accounts of Northumberland County Council for the year ended 31 March 2025 and all books, deeds, contracts, bills, vouchers and receipts relating to them. [The unaudited accounts will be available for inspection](#) and all other documents will be made available upon request to Jan Willis, Executive Director of Transformation and Resources (Section 151 Officer), County Hall Morpeth, Northumberland, NE61 2EF or via email to [jan.willis@northumberland.gov.uk](mailto:jan.willis@northumberland.gov.uk).

**Rights to question the auditor and to make objections at audit**

**Notice** is also given that, under section 26 of the Local Accountability and Audit Act 2014, a local government elector may question the auditor about the accounting records for the financial year ended 31 March 2025 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; or
- concerns a matter in respect of which the auditor could apply for a declaration under section 28 of the Act.

These rights may be exercised between 1 July 2025 to 11 August 2025, between the hours of 10:00 a.m. and 4:00 p.m. Monday to Friday.

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

Mr Mark Kirkham, Forvis Mazars LLP, 5<sup>th</sup> Floor, 3 Wellington Place, Leeds, LS1 4AP

Or via email to: [LeedsSupport@mazars.co.uk](mailto:LeedsSupport@mazars.co.uk)

A copy of any objection must also be sent to the Council at the address below:

Jan Willis, Executive Director of Transformation and Resources (Section 151 Officer), Northumberland County Council, County Hall, Morpeth, Northumberland, NE61 2EF.

The full guide to Public Inspection of the Accounts is available on the National Audit Office website

- [Council accounts: a guide to your rights National Audit Office](#)