

**NOTICE OF THE EXERCISE OF PUBLIC RIGHTS
AND INSPECTION OF THE STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026**

This notice is given under Regulation 15(2)(b) of the Accounts and Audit Regulations 2015 and sets out the rights of local government electors in relation to the inspection of the Council's statement of accounts.

RIGHTS TO INSPECT THE STATEMENT OF ACCOUNTS AND ACCOUNTING RECORDS

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

The period for the exercise of these rights is from 29 June 2026 to 7 August 2026, inclusive, on working days between the hours of 09:30 and 16:30.

The statement of accounts and related documents will be available for inspection at:

City Hall
Plater Way
Sunderland
SR1 3AA

Access can be arranged by contacting:

Lisa Armstrong
Email: Lisa.Armstrong@sunderland.gov.uk

RIGHTS TO QUESTION THE AUDITOR AND TO MAKE OBJECTIONS

Under Section 26 of the Local Audit and Accountability Act 2014, a local government elector may question the auditor about the accounting records for the financial year ended 31 March 2026.

Under Section 27 of the Act, a local government elector may make an objection to the auditor which concerns either:

- a matter in respect of which the auditor could make a public interest report under Section 24 of the Act; or
- 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 during the period from 29 June 2026 to 7 August 2026.

Any questions or objections must be made in writing to the external auditor:

Mr Mark Kirkham
Mazars LLP
5th Floor
3 Wellington Place
Leeds
LS1 4AP

A copy of any objection must also be sent to Sunderland City Council at the address given above.
