

PUBLIC RIGHTS STATEMENT UNDER REGULATION 15 (2) (B) OF THE ACCOUNTS AND AUDIT REGULATIONS 2015

Notice of the public inspection rights in relation to the statement of accounts of North Yorkshire Council 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 any interested person 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 31 March 2026.

These rights may be exercised from Thursday 25 June 2025 until Wednesday 5 August 2026 inclusive, Monday to Friday, between the hours of 09.30 and 16.30 at the headquarters of North Yorkshire Council, County Hall, Northallerton, DL7 8AD. Please inform North Yorkshire Council's Chief Finance Officer, Anton Hodge, of your intention to exercise your rights. Anton Hodge can be contacted by email on Anton.Hodge@northyorks.gov.uk or by telephone on 01609 533304. The unaudited statement of accounts, which include the Narrative Report and the Annual Governance Statement, will be available to view at www.northyorks.gov.uk by 25 June 2026.

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

Under section 26 of the Act, a local government elector for any area to which the accounts relate or their representative, 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 accounting in respect of which the auditor could apply for a declaration that the item is unlawful under section 28 of the Act.

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

Mark Kirkham, Partner, Forvis Mazars, 5th Floor, 3 Wellington Place, Leeds, LS1 4AP

Objections must state:

- the facts on which the local government objector relies,
- the grounds on which the objection is being made,
- and, so far as is possible, details of any item which the objector believes is contrary to law or details of any matter that the objector believes are grounds for proposing that the auditor make a public interest report under section 24 of, and paragraph 1 of schedule 7 to the Act.

A copy of any objection must also be sent to North Yorkshire Council at the address above.

These rights may be exercised from Thursday 25 June 2025 to Wednesday 5 August 2026 inclusive.

A comprehensive guide to your rights can be found at <https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council-accounts-a-guide-to-your-rights.pdf>