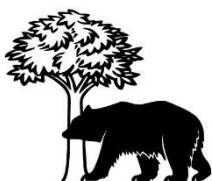


BERWICK-UPON-TWEED TOWN COUNCIL



Annual Governance & Accountability Return (AGAR) 2024/25

Annual Governance & Accountability Return (AGAR) 2024/25 — Section 3

Berwick-upon-Tweed Town Council has now received its **External Auditor's Report and Certificate (Section 3)** for the financial year ending **31 March 2025**.

The external auditors, **Forvis Mazars LLP**, confirmed that Sections 1 and 2 of our Annual Governance and Accountability Return are in accordance with Proper Practices and that no matters were found affecting their overall opinion.

However, the auditors drew attention to one point of **non-compliance with the Accounts and Audit Regulations 2015**:

In 2025 the Council did not set the formal **period for the exercise of public rights** (the window when residents can inspect the accounts and, if necessary, raise objections) to exactly **30 working days including the first 10 working days of July**, as the regulations require.

Although the Council published dates that allowed the public **more than 30 working days** to inspect the accounts — giving a longer window than the legal minimum — this meant the formally defined statutory period was not precisely correct.

This change follows **updated national auditor guidance**. In previous years, councils were advised that longer periods did not cause non-compliance; however, auditors have now clarified that while longer periods do not restrict public inspection, they may affect the formal right to object after day 30.

The Council accepts this finding and will ensure that in **2025/26 and future years** the notice of public rights will strictly meet the legal requirement of **30 working days including the first 10 working days of July**.