

INDEPENDENT AUDITOR'S CERTIFICATE OF COMPLETION OF THE AUDIT

DISCLAIMER OF OPINION ON THE FINANCIAL STATEMENTS

The Accounts and Audit (Amendment) Regulations 2024 ("the Regulations") require the Authority to publish its statement of accounts, together with an accompanying auditor's report, for the year ended 31 March 2022 by 13 December 2024.

In the 'basis of disclaimer of opinion' section of our audit report for the year ended 31 March 2022 issued on 12 December 2024 we set out the reasons why we were unable to express an opinion on the financial statements.

The Authority was required by the Audit and Accounts Regulations (2015) to publish its draft statement of accounts for the year ended 31 March 2022 for public inspection by the first working day of August 2022. The Authority published its draft statement of accounts on 31 July 2022. Following the introduction of the Regulations, there was insufficient time to complete the necessary financial statement audit work to form an audit opinion.

As a result, we were unable to determine whether any adjustments might have been identified in respect of recorded or unrecorded items within the statement of accounts.

From the procedures that we performed, we identified that:

- The pension membership data used in the 31 March 2022 statement of accounts has not been updated for the results of the 31 March 2022 triennial valuation issued on 30 March 2023. The pension liabilities of £55,981k disclosed in note 41 should have been adjusted to reflect the results of the 31 March 2022 triennial valuation as required by paragraph 6.4.3.28 of the Code. As a result of the pervasive limitations set out above we were unable to determine the value of any adjustments required to the pension liability and related amounts in the Actuarial Gains / Losses on Pension Assets / Liabilities.

AUTHORITY'S ARRANGEMENTS FOR SECURING ECONOMY, EFFICIENCY AND EFFECTIVENESS IN ITS USE OF RESOURCES

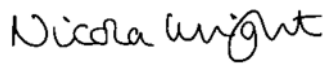
In our audit report for the year ended 31 March 2022 issued on 12 December 2024, we were required to report to you if we had not been able to satisfy ourselves that the Authority had made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We had nothing to report in respect of this matter.

CERTIFICATE OF COMPLETION OF THE AUDIT

In our audit report for the year ended 31 March 2022 issued on 12 December 2024, we explained that we could not formally conclude the audit on that date until we had completed our considerations of matters brought to our attention by a local authority elector relating to years ending 31 March 2021, 31 March 2022 and 31 March 2023. We have now completed our work in these areas.

No matters have come to our attention since that date that would have a material impact on the financial statements on which we gave our opinion or on our exception reporting on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources.

We certify that we have completed the audit of Lancaster City Council in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.

A handwritten signature in black ink, reading "Nicola Wright". The signature is written in a cursive, flowing style.

Nicola Wright (Key Audit Partner)
For and on behalf of Deloitte LLP
Newcastle upon Tyne, United Kingdom
Date: 3 July 2025

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