

INDEPENDENT AUDITOR'S CERTIFICATE OF COMPLETION OF THE AUDIT

ISSUE OF AUDIT OPINION ON THE FINANCIAL STATEMENTS

In our audit report for the year ended 31 March 2021 issued on 12 December 2024 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of the Authority as at 31 March 2021, and of the Authority's expenditure and income for the year then ended; and
- had been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21.

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

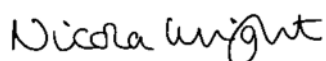
In our audit report for the year ended 31 March 2021 issued on 12 December 2024, we were required to report to you if we had not been able to satisfy ourselves that the Authority had made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We had nothing to report in respect of this matter.

CERTIFICATE OF COMPLETION OF THE AUDIT

In our audit report for the year ended 31 March 2021 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 the 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.



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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