

**Audit Certificate for Lancaster City Council for Year Ended 31 March 2016**

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



**Timothy Cutler**  
**For and on behalf of KPMG LLP, Statutory Auditor**  
*Chartered Accountants*  
1 St Peter's Square  
Manchester  
M2 3AE  
18 May 2017