



Audit Certificate for Lancaster City Council for Year Ended 31 March 2017

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.

A handwritten signature in black ink, appearing to read 'Tim Cutler', written over a light blue horizontal line.

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