

Lancaster City Council

Audit of Accounts

Notice of the Commencement of the Period for the Exercise of Public Rights

The Local Audit and Accountability Act 2014
The Accounts and Audit Regulations 2015

NOTICE is hereby given that the unaudited statement of accounts for the year ended 31 March 2026 will be published on the Council's website by 30 June 2026 at www.lancaster.gov.uk/accounts
The statement of accounts is unaudited and may be subject to change.

NOTICE is given that from 1 July to 11 August 2026 between 9.00 a.m. and 4.30 p.m. Mondays to Fridays, any person interested or any journalist (any person who produces for publication journalistic material, whether paid to do so or otherwise) may on reasonable notice **inspect and make copies of the accounts** of Lancaster City Council for the year ended 31 March 2026 and all books, deeds, contracts, bills, vouchers and receipts, except as provided for in Section 26(4) to 26(6) of the Local Audit and Accountability Act 2014 in relation to commercially confidential and personal information. The accounts and other documents will be available for inspection at the address below, or otherwise by arrangement.

NOTICE is given that from 1 July to 11 August 2026 the auditor, at the request of a local elector for the Council's area, will give the elector or his representative an opportunity to question him about the accounts.

NOTICE is also given that from 1 July to 11 August 2026, at the request of a Local Government Elector for any area to which the accounts relate, will give the Elector or his/her representative an opportunity to make written objections as to any matter in respect of which the Auditor could take action under Section 27 of the Local Audit and Accountability Act 2014. The written notice of objection must state the facts on which the Elector relies, the grounds on which the objection is being made and particulars of:

- i) any item of account which is alleged to be contrary to law; and
- ii) any matter in respect of which it is proposed that the auditor could make a public interest report under section 24 of, and paragraph 1 of Schedule 7 to, the Act.

No objection may be made unless the auditor has previously received written notice of the proposed objection, specifying the facts on which the objector relies and the grounds on which the objection is being made.

The written notice of objections should be addressed to the Council's auditor, Richard Lee, Director, KPMG LLP, 1 St Peters Square, Manchester M2 3AE. A copy of the notice of objection must also be sent to Paul Thompson, Chief Finance Officer, at the address shown below.

Paul Thompson CPFA, LLB (Hons)
Chief Finance Officer, Chief Officer – Resources (S151)
Lancaster City Council
Town Hall
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