

INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF NHS LANCASHIRE AND SOUTH CUMBRIA INTEGRATED CARE BOARD

AUDIT COMPLETION CERTIFICATE

In our audit report dated 19 June 2025 we stated that we could not certify that we had completed the audit of NHS Lancashire and South Cumbria Integrated Care Board ("the ICB") for the year ended 31 March 2025 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice published by the National Audit Office (the "NAO") in November 2024 on behalf of the Comptroller and Auditor General (the "Code of Audit Practice").

We could not certify completion at 19 June 2025 because at that date we were unable to confirm that we had completed our work in respect of the accounts consolidation pack of the ICB for the year ended 31 March 2025 because we had not received confirmation from the NAO that the NAO's audit of the Department of Health and Social Care's accounts was complete.

Following receipt of the confirmation from the NAO that the NAO's audit of the Department of Health and Social Care's accounts is complete, we have now completed our work in respect of the accounts consolidation pack of the ICB for the year ended 31 March 2025.

No matters have come to our attention since the date of our audit report, 19 June 2025, that would have had an impact on our reporting by exception on whether we had identified any significant weaknesses in the arrangements that have been made by the ICB to secure economy, efficiency and effectiveness in its use of resources.

CERTIFICATE OF COMPLETION OF THE AUDIT

We certify that we have completed the audit of the accounts of NHS Lancashire and South Cumbria Integrated Care Board for the year ended 31 March 2025 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

THE PURPOSE OF OUR AUDIT WORK AND TO WHOM WE OWE OUR RESPONSIBILITIES

This report is made solely to the Members of the Board of NHS Lancashire and South Cumbria Integrated Care Board, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work has been undertaken so that we might state to the Members of the Board of the ICB, as a body, those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Members of the Board of the ICB, as a body, for our audit work, for this report or for the opinions we have formed.



Timothy Cutler
for and on behalf of KPMG LLP
Chartered Accountants
1 St Peter's Square
Manchester
M2 3AE
15 May 2026