

## ESSENTIAL REFERENCE PAPER 'A'

### IMPLICATIONS/CONSULTATIONS

Consultation:	<i>None specific to this report</i>
Legal:	The Council acknowledges that a challenge has been raised over the reliance on S111 of the Local Government Act 1972 (power to do anything that is conducive or incidental to the discharge of the Council's functions)
Financial:	<p>The Council will pursue recovery of unlawful payments as appropriate.</p> <p>The Auditor has informed the Council that the estimated cost of responding to the objection was £7,000. In addition the Council incurred external legal costs of £2,126 on this matter.</p>
Human Resource:	<i>None specific to this report</i>
Risk Management:	The Council needs to respond appropriately to the recommendations of the external auditors.