

## ESSENTIAL REFERENCE PAPER 'A'

### IMPLICATIONS/CONSULTATIONS:

Contribution to the Council's Corporate Priorities/ Objectives	N/A
Consultation:	Consultation has been sought with External Audit to ensure that they are satisfied with the response to the objection to the accounts by the Council, including proposed recovery action.
Legal:	External advice has been taken
Financial:	As set out in the report.
Human Resource:	N/A
Risk Management:	N/A