



## **6. Legal Implications**

- 6.1 The Local Audit and Accountability Act 2014 provides the framework for the audit of local authorities including the reporting requirements of external auditors. This is supported by the Code of Audit Practice issued by the National Audit Office.

## **7. Equality and Diversity Implications**

- 7.1 Section 149 of the Equality Act 2010 creates the public sector equality duty which requires that when the Council makes decisions it must have regard to the need to:

- (a) Eliminate unlawful discrimination, harassment and victimisation and other behaviour prohibited by the Act;
- (b) Advance equality of opportunity between people who share a protected characteristic and those who do not; and
- (c) Foster good relations between people who share a protected characteristic and those who do not including tackling prejudice and promoting understanding.

- 7.2 The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, gender and sexual orientation. The Act states that 'marriage and civil partnership' is not a relevant protected characteristic for (b) or (c) although it is relevant for (a).

- 7.3 The proposals in this report will not have a disproportionately adverse impact on any people with a particular characteristic.

## **8. List of Appendices**

- 8.1 Appendix 1 - BDO LLP's Draft Annual Audit Letter for the financial year ended 31<sup>st</sup> March 2020.

## **9. Background Papers**

- 9.1 Audit Planning Report to Corporate Governance Group on 23<sup>rd</sup> July 2020 [here](#).

- 9.2 Audit Completion Report (initial) to the Governance & Audit Scrutiny Committee on 28<sup>th</sup> October 2021 [here](#); and (final) to the Governance & Audit Committee on 9<sup>th</sup> October 2024 [here](#).

























