

# Debt Management Framework

This Framework is for anyone involved in collecting Council income where a debt is raised. To be a sustainable Council we must collect all income that is due. It sets out in one place proper process and officer responsibilities. It translates Part D Financial Regulation Rule 6.11 Income of the Council Constitution into action. This can be located at:

<https://www.northlincs.gov.uk/your-council/about-your-council/the-councils-constitution/>

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## North Lincolnshire Council - Corporate Debt Management Framework

### 1. Introduction

- 1.1 This framework has been created to standardise and strengthen the controls and procedures around debt management. Everyone within the authority should be aware of their responsibilities and duties around the treatment of debts. This should be evident from initial discussions with the customer though to the final completion of a debt. We must ensure consistency and fluidity along the recovery processes to guarantee maximum recovery.
- 1.2 When any debt is raised the expectation is that the customer will pay this in adherence with the terms and conditions placed on that debt. Whether that be for a statutory tax obligation or for the provision of a service the responsibility falls with the debtor in the first instance.
- 1.3 The Council has a duty to recover any outstanding debt and in doing so seeks to ensure all monies due are collected in a timely and efficient way, ensuring that its processes are fair to everyone. To this end, all debts are administered in line with corporate policy, national legislation, and Financial Procedure Rules. Overall responsibility relating to the management and recovery of debt rests with the Section 151 Officer.
- 1.4 Recovery of outstanding debts relating to Council Tax, NNDR (Business Rates) and Housing Benefit Overpayments are undertaken by the Debt Management Team, sitting within the Local Taxation and Benefits Shared Service. Recovery of outstanding debts relating to Sundry Debts is undertaken by the Accountancy Service Desk Team in the Accountancy Section. All other debt collection is managed by the applicable team i.e. Customer Financial Services (for Adults and Community Well-being) Care and Car Parking.
- 1.5 The key aim of this framework is to maximise the level of income collected for the Council by;
  - Reducing the level of debt arising
  - Accurate and timely billing with evidence to justify the debt
  - Effective and timely recovery processes
  - Utilising the appropriate recovery method by debt type
  - Recognising that causes of debt vary and recovery methods should be focused accordingly.

## 2. General Principles

- 2.1 The citizens and businesses of North Lincolnshire have a responsibility to pay for the services they receive and the charges for which they are liable. Where the charge is not immediately evident the customer will be informed as soon as this is calculated. This is inclusive of when the charge is dependent on an assessment of income and expenditure.
- 2.2 Council Tax and Business Rates (NNDR) sums collected by the Council on behalf of taxpayers are recognised in legislation as priority debt, and citizens will give priority to the payment of these debts.
- 2.3 Wherever possible, services will not be provided until payment has been made and cleared funds received.
- 2.4 The cost of collection will be minimised by encouraging citizens to use the most cost-effective payment methods such as direct debit. Internet and debit card payments will also be promoted in preference to other methods.
- 2.5 Where vulnerable adults are concerned the well-being, principle defined in the Care Act 2014 will be followed throughout the debt resolution process.
- 2.6 The Council will notify the citizen of the availability of relevant benefits, exemptions, discounts, or other reliefs which may reduce the level of the debt or maximise the income of the citizen.
- 2.7 Where the Council is made aware that debtors have multiple debts or require budgetary advice customers will be encouraged to help themselves by making use of our online facilities via the Council's website. Information about how they can obtain advice and support with direct links to the Money Advice Service budgeting tool and Citizens Advice agency is all available on here.
- 2.8 Disputes in relation to the invoice, bill or debt recovery processes will be resolved at the earliest possible opportunity; with debtors being kept fully informed of the ways in which they can contact the Council to discuss any dispute they may have.
- 2.9 Where part of the debt is disputed the Council will continue to collect the undisputed amount at the earliest possible opportunity whilst also dealing effectively with the disputed debt.
- 2.10 When correspondence between the citizen/business and the responsible service fails to rectify any grievance or dispute and the citizen wishes to make a complaint regarding the way in which the Council has attempted to collect a debt, they will be fully informed of the Council's Complaints Policy and will be given assistance to register that complaint if required. This policy and further guidelines can be found at the below link:  
  
<https://www.northlincs.gov.uk/community-advice-and-support/complaints/>
- 2.11 The Council will encourage effective sharing of information between services and will always explore the most efficient and effective way of achieving this whilst taking full account of relevant legislation e.g. General Data Protection Regulations.

- 2.12 Every bill or invoice will be correctly addressed to the person or organisation liable to pay it. The name on the invoice or bill will be that of a person or body possessing “legal personality”.
- 2.13 Bills and invoices will, as a rule, be issued as early as possible.
- 2.14 Sufficient evidence to secure recovery of the debt in the courts must be compiled when an invoice is raised. All documentation relating to the bill or invoice will be kept by the originating department, preferably in electronic format, for 6 years after the last recovery action.
- 2.15 In each case the Council will use the most appropriate and effective method of recovery to maximise income.
- 2.16 All bills, invoices, reminders, and final notices will be issued using the most cost-effective means available.
- 2.17 Officers will employ flexibility when intervening in the recovery cycle to deal with hardship or dispute situations. This includes the ability to make deferred payment arrangements or suspend recovery action to enable the customer to provide income and expenditure details or seek independent advice.
- 2.18 Any member of staff, who has an interest in any debt will not participate in any form of monitoring/management of that debt and will declare their interest to the team manager. This includes, but is not limited to:
- Self, including any business interest i.e. director, accountant, bookkeeper
  - Family members
  - Friends
- 2.19 All notices issued by the Council will comply with the corporate style and will be easily identifiable as being from the Council.
- 2.20 As prompt recovery action is key to managing debt and maximising income the Council will:
- Set clear targets for the recovery of debt
  - Regularly monitor the level and age of debt
  - Have clearly documented recovery procedures and processes
  - Set and regularly review priorities for specific areas of debt and the recovery methods used to ensure maximum collection
  - Regularly review irrecoverable debt and submit write-offs for consideration by the appropriate officer
- 2.21 Write off will only occur when all reasonable recovery action has been exhausted. All debts that are written off will be written off against the income code against which it is held.
- 2.22 Third party recovery agencies may be used where appropriate. Where a third-party agency is commissioned the information flow between the agency and the council will be in a secure electronic format.

2.23 Communications should be in plain English unless the detailed wording is specified in regulations or legislation.

### 3. Principles of Enforcement

- 3.1 The Council will ensure that any enforcement action is:
- 3.2 **Proportional** - a balance will be struck between the potential loss of income to the Council and the costs of the enforcement action.
- 3.3 **Consistent** – that a similar approach to enforcement will be taken in similar circumstances. The aim is to achieve consistency in the:
- Advice given
  - Powers used
  - Recovery action taken

Whilst taking account of:

- The debtor's payment history
  - The debtor's ability to pay
  - The social circumstances or vulnerability of the debtor
- 3.4 **Transparent** – Communications should be in plain English unless the detailed wording is specified in regulations or legislation. The reasons and explanations are clear as to why any enforcement action is being undertaken.
- If action is required the reasons for the action should be clearly explained, in writing if required
  - Timescales for actions will be clearly stated
  - A written explanation will be given of any rights of appeal the debtor may have against the enforcement action either before or at the time the action is taken

#### 4. Approach Specific to Sundry Debtors

- 4.1 A sundry debtor is a customer that owes the authority monies for services delivered. Wherever possible, payment should be received, and funds cleared before any services are provided.
- 4.2 Where payment cannot be made before the service is provided services will raise invoices within 5 working days. It is recognised that there may occasionally be exceptions, for example, where a service is waiting for information from another source e.g. social care assessments.
- 4.3 All sundry debt invoices will be raised via the corporate debtor's system. When raising the invoice checks should be made to ensure we hold full contact information for the debtor, inclusive of phone numbers and email accounts. Staff responsible for raising invoices must be properly trained in the use of the system and fully conversant in its functionality.
- 4.4 Each service will ensure all invoices are supported by sufficient evidence of the liability to secure recovery through the courts. Such evidence is to be retained and may be requested for any future recovery process required.
- 4.5 All staff responsible for providing chargeable services and/or raising invoices must be able to evidence that they have undertaken appropriate training. This ensures that they understand the principles of the corporate debt framework and the implications arising from uncollectable debts. System access will be restricted so that only staff that have completed awareness training are able to raise invoices on the system.
- 4.6 In line with the general principles of this framework service providers will show that payment in advance is considered before the service is provided. If this option is not practical the service should seek payment at the time service is delivered, provided that robust income collection arrangements are established. Sundry debtor accounts should only be raised as a last resort where payment in advance is inappropriate.
- 4.7 Before raising an invoice services should consider whether it is cost effective to do so. As a rule, services should not raise invoices for less than £10 unless they have a legal obligation to do so, for example, ground rent income.
- 4.8 Issues around the validity of all sundry debts rest with the originating services and it is only the originating services that may:
  - Issue an instruction (in writing) to cancel an invoice
  - Correspond with or discuss with the debtor issues relating to the validity of the debt, which will be in line with the Council's charging and income policy.
  - Deal with complaints relating to the provision of the service or the raising of the invoice.
- 4.9 Except for invoices payable by instalments or as otherwise contractually agreed, the settlement terms for all invoices will be 30 days.



- 4.10 Recovery action will commence 30 days after the settlement date has fallen due. All recovery action is the responsibility of the Accountancy Service Desk Team.
- 4.11 In certain circumstances we will offer the customer an opportunity to spread the balance of their sundry debts over an agreed timescale. With the exclusion of Adult Services and Parking Services Practitioners within the Finance Service Desk have authority to make arrangements with customers for debts up to £5,000. The balance of these arrangements will need to be repaid within the current financial year, any debt larger than this or spreading years will need to have an application raised to the Finance Service Desk Strategic Lead. Decisions on these applications will be given within 10 working days to the customer.
- 4.12 Arrangements for Adult Services sundry debts can be undertaken with the Customer Financial Services Team on behalf of Adult and community Well-being.
- 4.13 Arrangements within Parking Services can be undertaken by both the Parking Services Officer and the Assistant Parking Services Officers.
- 4.14 Where an agreeable arrangement cannot be created further recovery action will proceed.
- 4.15 Where initial recovery action has proved unsuccessful the debt will be referred to the issuing service to produce proof of the debt to enable further recovery action to be taken. If proof of the debt cannot be provided upon request, then the debt is subject to write off.
- 4.16 Directors have authorisation to write off all types of debt up to £5,000 for any one debtor following consultation with the Director: Governance and Partnerships. The Director: Governance and Partnerships in consultation with the Cabinet Member: Finance and Governance can write off any larger debts.
- 4.17 The next action undertaken is to then commence County Court proceedings to gain more powers over collection. This will follow the statutory methods of enforcement as appropriate to each debtor. These methods include: -
- Attachment of Earnings
  - High Court Enforcement Officer
  - Insolvency
  - Possession proceedings
  - Third party Debt Orders
  - Charging Order
  - Enforced sale of assets
- 4.18 These methods may only be used after a County Court Judgement is obtained. The methods will be used in accordance with the principles of enforcement.
- 4.19 The costs of any enforcement action to recover sundry debts will be charged against the budget of the service raising the invoice and any costs recovered from the debtor will be credited against these budgets.
- 4.20 Where legally able to do so services should suspend provision of future services to the debtor until outstanding debts are settled.

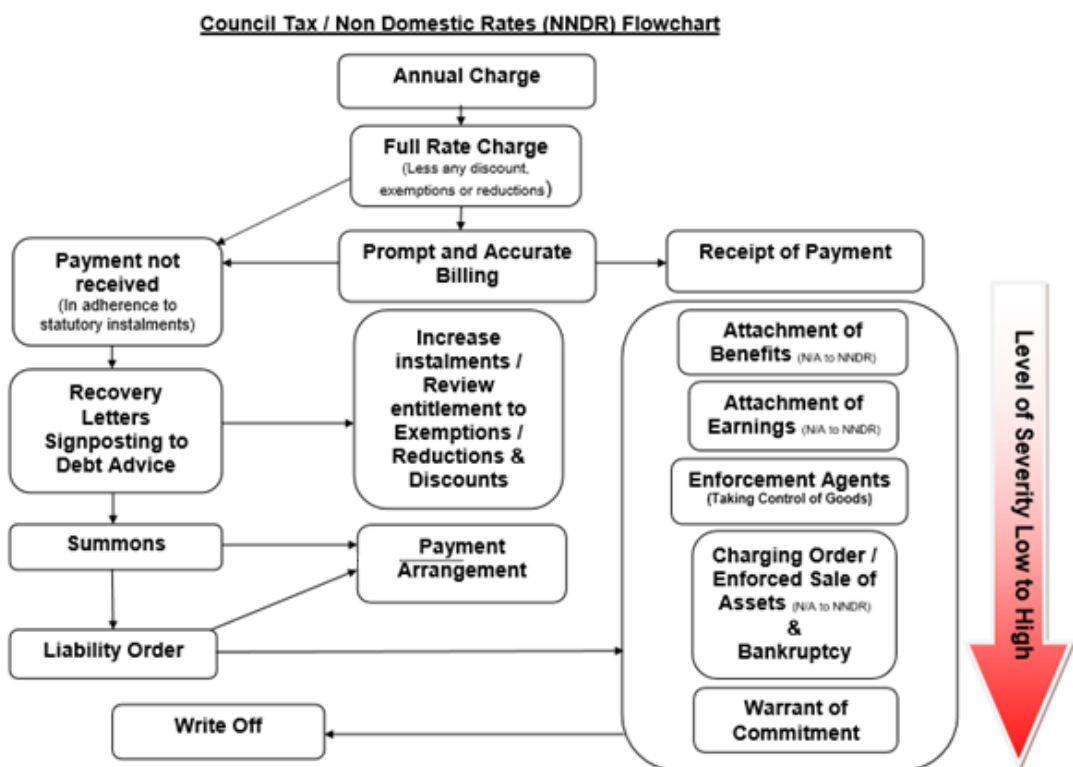
- 4.21 The services will receive reports on a biannual basis, detailing accounts which require a decision in relation to on-going recovery action. The reports will detail, but not be limited to, the following:
- Accounts ready for county court action
  - Accounts where recovery has been suspended by the originating unit
  - Disputed accounts
  - Accounts suitable for write off
- 4.22 Originating services will review the reports and communicate their decisions regarding on-going recovery action to the Accountancy Service Desk Team within 10 working days of receipt of the report; any dispute should be resolved within a time limit of 30 days.

## 5. Approach Specific to Council Tax and Business Rates

- 5.1 Council Tax and Non Domestic rate bills will be issued as soon as practicable after the Council has set its budget for the new financial year and in any event in time to ensure the statutory 14 days' notice is given between the issue of the bill and the 1st instalment date of 1 April.
- 5.2 Ad hoc bills issued during the year will be issued as soon as practicable after the amount of liability has been calculated and instalments will commence on the earliest date permitted by the legislation.
- 5.3 Reminders and final notices will, as far as is practicable, be issued 14 days after the due date for payment, in accordance with the recovery timetable which is agreed prior to the start of each financial year.
- 5.4 Summonses will be issued as soon as practicable after the default to which they relate. We will not issue a summons on an account if the outstanding balance is less than the current applicable court costs.
- 5.5 Liability order courts will be held each month and a yearly timetable for the courts will be agreed with the Magistrates Clerk each year.
- 5.6 Once a liability order has been obtained all appropriate methods of enforcement will be used. These include:
  - Attachment of Earnings – Council Tax only
  - Enforcement Agent action (Taking Control of Goods)
  - Deductions from benefits – Council Tax only
  - Attachment of Members' Allowances – Council Tax only
  - Insolvency
  - Charging Orders – Council Tax only
  - Application for committal to prison – Individuals only
  - Prosecution of employers for failing to implement Attachment of Earnings Orders – Council Tax only
- 5.7 When a Council Tax summons is issued we will offer the customer an opportunity to spread the balance inclusive of the Summons and Liability order costs over the remaining months within that financial year, where there is less than 6 months remaining within the financial year the term offered will be 6 months. If payment is made in accordance with this arrangement, we will still proceed with the application for a Liability Order but this would then be put on hold whilst payments are being made.
- 5.8 For business rates customers payment arrangements will be considered when a summons is issued and only accepted on the basis that the debt is secured by a liability order. Arrangements can be made with Debt Management Officers and Court Enforcement Officers within the Debt Management Section and will generally adhere to the following guidelines:
  - The debt will be cleared by the end of the financial year
  - The debtor demonstrates a clear intention to maintain the arrangement
  - The arrangement is reasonable in comparison with payments that could be secured by taking alternative action

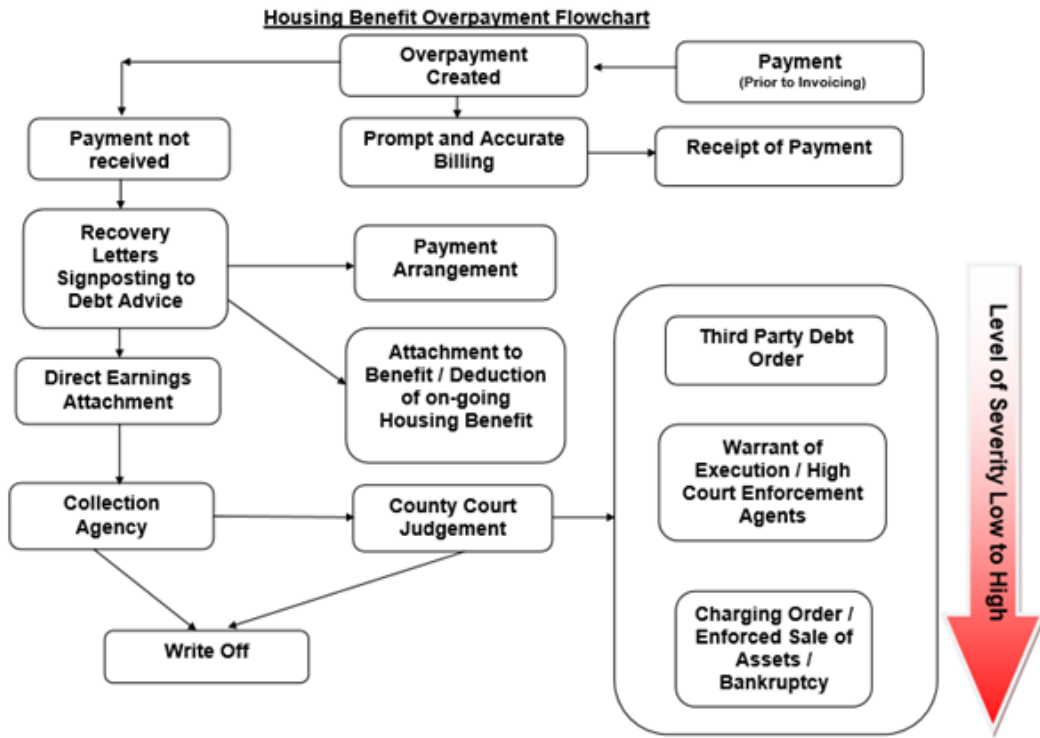
- 5.9 If a customer agrees to pay by direct debit the council may consider removing the court costs as a 'goodwill gesture' based on certain conditions:
- a) Makes the arrangement prior to enforcement action commencing (this includes attachments to earnings/benefit, referral to enforcement agents)
  - b) Has to have an on-going liability on that account
  - c) Agrees to pay the future liability by Direct Debit
  - d) Does not cancel the mandate
  - e) Will have available funds so the mandate does not reject as "refer to payer".
  - f) The respective Court Costs are removed at the end of the arrangement term if the above conditions have been met.
- 5.10 The Council reserves the right to rescind this offer if any of the above conditions are not met or if the scheme is no longer felt to be viable by the Council.
- 5.11 The Council cannot eliminate the issues arising from customers and families on low incomes. The approach to recovery will therefore be sensitive to individual circumstances.
- 5.12 When a customer tells us, they cannot pay we will offer advice on ways that they can reduce their bill and maximise their income. Staff involved in the recovery of debts are trained in anti-poverty and vulnerability awareness so they can:
- a) Inform customers of their entitlement to Housing Benefit/Council Tax Support, appeal to Valuation Office Agency, discounts, reliefs, and exemptions.
  - b) Inform customers of the general availability of other income related state benefits such as Universal Credit.
  - c) Inform of other Council services that may be able to help e.g. Housing Advice Team, adults and children's social care services; or other public bodies such as social housing providers.
  - d) Refer to the Council's partners in the voluntary sector for help and advice such as Citizens Advice Bureau, Money Advice Service, Business Debt Helpline, Samaritans. Where a confirmed appointment has been made for the customer with Citizens Advice recovery action will be put on hold to allow time for the report to be produced by CAB.
- 5.13 If a customer is considered vulnerable and the vulnerability affects their ability to pay, we will work with the customer to enable them to make payments against the debt owed to the Council. Staff will be trained to identify signs of vulnerability and to ask appropriate questions to enable us to understand more about how the vulnerability affects the customers' ability to understand and pay the bill, and what assistance they receive from third parties to enable them to deal with their day to day affairs. We can then formulate a plan around this information. Vulnerability may be for a short time or lifelong, so we need to have a clear picture of how the customer is affected by it.
- 5.14 Where a debt for Council Tax or Business Rates is returned by the Enforcement Agents as "Gone Away" tracing activity will be undertaken by Debt Management staff before passing the debt for write off.

- 5.15 If the case is returned as unable to collect, the debt will be recycled through the recovery process using a process of checking for employment/benefit details to attach to earnings or benefits, telephone calls and/or emails will be attempted to try to engage with the customer regarding the debt owed and encourage either payment in full or by instalments. If this action fails, then a further letter will be sent to the customer warning of more severe enforcement remedies which may be considered. It may be that the debt is “recycled” by referral to our second placement enforcement agents.
- 5.16 The below diagram depicts the stages a council tax bill will flow through. This is inclusive of the recovery procedures which could be utilised if the bill is not paid within the appropriate time scale.



## 6. Approach Specific to Recovery of Benefit Overpayments

- 6.1 In 2013 Central Government presented a new benefit, Universal Credit. This is being introduced on a rolling basis across the UK with its primary goal of simplifying the benefits systems. Claimants now need only apply for one benefit and this will encompass benefits historically claimed independently i.e. Housing Benefits, Job Seekers Allowance, Income Support etc. Due to the introduction of Universal Credit the number of Housing Benefit claimants is diminishing.
- 6.2 Invoices will only be issued when a recoverable housing benefit overpayment cannot be recovered by any other prescribed action.
- 6.3 Where there is a recoverable housing benefit overpayment recovery actions will commence using the following recovery methods in the order of preference as shown in the list:
- From on-going housing benefit entitlement, including direct payments to landlords even if the claimant has moved address and/or landlord. Recovery rates will be based on the DWP guidelines in force at the time of recovery and the maximum recovery rate allowed will be applied in the first instance. Authorised officers will, however, be able to consider applications to reduce the rate of recovery where applying the maximum rate is causing demonstrable hardship to the debtor
  - Council Tax Reduction overpayments will, apart from very exceptional circumstances, be debited to the relevant Council Tax account.
  - If there is no continuing Housing Benefit entitlement or underlying entitlement an invoice will be raised on the Housing Benefit debtor's system
  - Where an invoice is raised the Council will seek to recover the amount outstanding in a single payment. Where this is not possible due to the debtor's financial circumstances the Council may agree to a payment plan by instalments
  - By deductions from other prescribed benefits as defined in the Housing Benefit Regulations
  - By Direct Earning Attachment as prescribed in The Social Security (Overpayments and Recovery) Regulations 2013
  - Cases sent to Enforcement Agents in a collection only capacity
- 6.4 Where an invoice has been raised and payment is not received after the issue of reminders the Council will issue a claim against the debtor in the County Court with a view to obtaining immediate payment or failing that to obtain a judgement against the debtor.
- 6.5 The Council will, in appropriate circumstances reduce payments to landlords for current tenants to recover arrears for former tenants. It will take this action where the original tenant has no continuing entitlement and there was a misrepresentation or failure to disclose a material fact.
- 6.6 The below diagram depicts the stages a benefits overpayment bill will flow through. This is inclusive of the recovery procedures which could be utilised if the bill is not paid within the appropriate time scale.



## 7. Approach specific to Recovery of Debts for Adult Social Care

- 7.1 The Care Act 2014 provides a modern legal framework for the recovery of debts because of non- payment of care charges. This is covered in section 69 and 70 of the Care Act 2014 and Annex D of the Care and Support Statutory Guidance.
- 7.2 It is an obligation that the wellbeing principle established in the Care Act 2014 be followed throughout the assessment, income collection and debt resolution process.
- 7.3 Debt recovery from those who are receiving care and support is a sensitive issue given the potentially vulnerable nature of the client group and the council's ultimate responsibility to meet needs. There could be a variety of reasons why the person has not paid the assessed charge; for example, there could be issues around diminishing capacity, a change in circumstances or difficulty in arranging payments.
- 7.4 The council's approach is to be understanding of the needs and capacities of these individuals and recognise their difficulties in engaging with the systems. Every effort will be made to resolve the issue positively using effective social work skills.
- 7.5 Failure to pay a social care contribution cannot be the grounds for termination of a service.
- 7.6 When addressing debt issues consideration is taken with regards to the Mental Capacity Act 2005. All clients are assumed to have capacity to manage their financial affairs unless it is established that they lack capacity.
- 7.7 Where a person is assessed by a qualified practitioner that they lack capacity to manage their finances the Council will support a suitable arrangement to support the person in managing their finances. Where no family or suitable person is available to undertake this responsibility, the Council may consider applying to become the benefit appointee or Court of Protection Deputy for property and affairs. The Council will then work with this person or the Court Appointed Deputy to address the debt.
- 7.8 When recovering debt from vulnerable adults the Council will follow the general debt recovery principles however it will also consider the following:
- Failure to pay cannot be the grounds for termination of a service.
  - The council's actions will always be reasonable and proportionate.
  - Possible debts will be discussed with the person or their representative.
  - Arrangements for debt repayments should be agreed between the relevant parties.
  - Repayment plans will be realistic but affordable.
  - Court action should only be considered after all other reasonable avenues have been exhausted.
  - Where the debtor owns a property(s) and in residential care a Deferred Payment Scheme will be offered.



## **8. Debts owed by Council Members and Employees**

- 8.1 It is not acceptable for councillors or employees to fall into arrears with money they owe to the Council. The Council will use the information it holds on staff and councillors to assist with debt recovery and to make arrangements to clear the debt by deduction from salaries, expenses or Direct Debit.
- 8.2 Overpayments of Wages/Salary will be recovered from pay as permitted under Section 14 of the Employment Rights Act. The amount to be deducted and the length of the repayment period will be assessed on an individual basis, depending on the level of the overpayment.
- 8.3 The exception to this is when an employee has left North Lincolnshire Council, at which time the debt will be raised as an invoice in the corporate debtor's system. Ownership of the debt remains with the originating service; however, should the invoice remain unpaid the normal recovery process will be implemented.
- 8.4 The names of councillors who fall into arrears on council tax will be notified to the relevant group leader and may be published.

## 9. Enforcement Agents & Enforcement Agent Management

- 9.1 The ability to refer debt to an Enforcement Agent is an important tool in the recovery process.
- 9.2 The Council appreciates the sensitivity surrounding any Enforcement Agent action. Therefore, Enforcement Agents will only be used where it is deemed to be the most effective method of collection and only after all other means of recovery have been exhausted.
- 9.3 Enforcement Agents will be selected regarding their performance and customer service standards and capabilities. Procurement exercises are undertaken every 3-4 years dependant on the contract type allocated to the agent. To maintain good practice, the authority utilises the services of more than one enforcement agent company. This instils an air of competitiveness and allows the authority the flexibility should a transfer of cases be necessary. A key factor considered in the selection process is in relation to the Enforcement Agents' policies relating to the treatment of potentially vulnerable customers.
- 9.4 Meetings are held every 3 months with each contractor. Performance is reported on accounts paid in full and updates are provided on all active arrangements. Estimates are provided for the monies expected to be collected during the next quarter. Age debt reports are reported and any drop in performance is discussed and action plans created to address this.
- 9.5 Performance is also measured by the number of complaints the Council receives in response to the enforcement agent action and the number of complaints the contractor receives about their agents directly. Complaints against enforcement agents have reduced significantly since the new fee structure was introduced in 2014 with the Taking Control of Goods (fees) Regulations 2014 where the fees are set in this legislation.
- 9.6 The council will balance the requirement for effective debt collection with the reasonable and lawful behaviour of its Enforcement Agent functions and contractors.

## 10. Write-offs

- 10.1 Every effort will be made to minimise the cost of write-offs to the Council by utilising all available recovery action and all debts will be subject to the full collection, recovery and legal procedures outlined in this framework.
- 10.2 Debts may be referred for write-off in the following circumstances:
- Debts remitted by the magistrates' court
  - The Council is unable to trace the debtor
  - The debt is a small balance, and it is not cost effective to pursue further
  - The debtor has died and there are no or insufficient funds in the estate to settle the debt
  - The debtor is subject to insolvency proceedings and there is little likelihood of a dividend payment for unsecured creditors
  - The debt is not cost effective to pursue due to the likelihood of payment in relation to the cost of proceedings
  - The Council has evidence to confirm the debtor is suffering severe mental or physical illness which makes the enforcement action inappropriate
  - The debt is statute barred
  - Insufficient evidence to justify the debt or to secure debt recovery
- 10.3 All Directors have the authority to write off all debtor accounts up to £5,000 for any one debtor following consultation with the Director: Governance and Partnerships or an appropriately delegated officer. The Director: Governance and Partnerships can write off all types of debtor account save where the total for any one debtor account exceeds £5,000 the Director shall first consult with the Cabinet Member: Finance and Governance.
- 10.4 Debts Remitted by the Magistrates Court are written off in adherence to The Council Tax (Administration and Enforcement) Regulations 1992 Part 6 Regulation 48 (2).
- 10.5 Analysis is undertaken by the Finance Service Desk, Debt Management Team and Car Parking biannually in July and December to look at debt requiring write off. Reports are issued to the relevant Directors to review and approve / refine where applicable. Write-off values of over £5,000 are reported to cabinet for review by the Director: Governance and Partnerships along with the Cabinet Member: Finance and Governance. Once sufficient approval is received for any debt the value is written off.
- 10.6 In the event of a disagreement between the originating service and the Team Manager for the Accountancy Service Desk regarding recommended write off action, the Section 151 Officer will decide on the appropriate action.
- 10.7 Any member of staff, Member or Contractor who has an interest in any debt will not participate in the decision-making process regarding the write off of the debt and will declare their interest.