

Report to the Finance and Performance Management Cabinet Committee



**Epping Forest
District Council**

Report reference: FPM-007-2009/10

Date of meeting: 5 October 2009

Portfolio: Finance and Economic Development

Subject: Sundry Income and Debt Policy.

Responsible Officer: Edward Higgins (01992 564606)

Democratic Services: Gary Woodhall (01992 564470)

Recommendations:

To consider and adopt the updated Sundry Income and Debt Policy.

Executive Summary:

This committee previously reviewed the Sundry Debtor and Debt Policy on 17 March 2008 and the policy is subject to an annual review.

Report:

1. The policy should be reviewed and updated on an annual basis and so is presented here for members consideration. The policy has been updated to reflect the comments received from Finance, Legal and Internal Audit and the experience of the policies following the last review.
2. Following an Internal Audit report on sundry debtors in March 2009 it was recommended that the Write Off Policy for Sundry Debts be amended to reflect the review of Financial Regulations giving the Director of Finance delegated authority to write off debts up to £2,500.
3. Appendix B – Recovery Flow Chart has been amended to illustrate that Reminder 3 is sent before the decision to refer to Legal or debt agency.
4. Appendix C - Circumstances where the debt may be non-recoverable includes additional item h) Debt Relief Order which came into effect on 6 April 2009.

Resource implications:

No additional resource required.

Legal and Governance Implications:

No legal implications.

Safer, Cleaner, Greener Implications:

None.

Consultation undertaken:

Accountancy, Audit and Legal services have been involved in this process.

Background papers:

None.

Impact Assessments:

No equality impacts.

If the Sundry Debtor Policy was not reviewed annually then the Council might not achieve the desired collection rate.