

## Audit Findings & Management Action Plan

Finding 1.	Action			
<p><b><u>Write offs have not been appropriately authorised before being processed.</u></b></p> <p>Write offs are currently prepared on a monthly basis and referred to the relevant officer and Member, where appropriate, for authorisation.</p> <p>As there is frequently a delay in response to the write off requests, or a response is not received, the liability is often written off to the customer account before the form is returned to the Council Tax Team.</p> <p>We tested 12 council tax liabilities that had been written off and found that nine of the 12 had been processed on the customer account without being appropriately authorised by the relevant officer.</p>	<p>A robust process has already been implemented by the Council Tax Team to ensure that once a write off has been prepared, it is not actioned on the customer account until the relevant authorisation is obtained.</p> <p>In addition to this, a review is underway of the write off thresholds and authorising officers within the Financial Regulations which, once approved, will improve the timeliness of authorisation within the write off process.</p>			
	Priority	2	SWAP Reference	AP#5755
	Responsible Officer		Head of Service, Finance	
	Timescale		30 <sup>th</sup> September 2025	

## Finding 2.

### **There are no performance indicators in place to monitor the pursuit and collection of both current and historic council tax arrears.**

The Revenues Lead produces performance data detailing the in-year collection rate and historic council tax arrears and this is shared with the Head of Service, Finance. However, the newly combined Strategic Scrutiny and Customer Focus Scrutiny Committees, who are responsible for performance, are not provided with regular updates on the performance made against this or any other performance indicators.

The council's external auditors, Grant Thornton, have reported that the council does not have any performance management framework in place in which to monitor the performance of its services and their contribution to the achievement of its corporate objectives.

In June 2023, the council commissioned support from consultants, Red Quadrant, to work with the management team and service leads to review the existing corporate plan and performance measures, and to develop a new framework. The council is now in the process of taking this forward and revising its corporate plan. This will inform the creation of a new corporate performance framework.

## Action

Once the council has established its corporate performance management framework, consideration will be given to what performance data on the collection of council tax arrears, both in-year and historic, should be reported to the Strategic Scrutiny and Customer Focus Scrutiny Committees.

Priority	2	SWAP Reference	AP#4458
Responsible Officer	Head of Service, Finance		
Timescale	31 <sup>st</sup> December 2025		

## Finding 3.

### **Overdue review of Debt Collection Policy**

The council's Debt Collection Policy, which provides guidelines for the recovery of Rent, Council Tax, Housing Benefit Overpayments, Former Tenancy Arrears and Housing Rechargeable Repairs, has not been reviewed since December 2015.

In addition, the policy does not clearly set out the council's approach to billing, recovery and enforcement.

The policy itself states that it will be reviewed annually to ensure it is fit for purpose and updated at the time relevant legislation changes.

**\*It is worth noting that in a recent Sundry Debtor audit, we identified that the other existing debt recovery policies also required a review, which the council has agreed to implement. This has been reported separately in that audit review.**

## Action

The Revenues Lead has drafted a new Council Tax and Non-Domestic Rates Recovery policy, which will be approved by senior management. This new policy incorporates guidelines for billing, recovery and enforcement and will be reviewed every two years.

Priority	2	SWAP Reference	AP#4450
Responsible Officer	Revenues Lead		
Timescale	30 <sup>th</sup> April 2025		

<b>Finding 4.</b>	<b>Action</b>												
<b><u>Income and expenditure analysis not carried out in all cases for repayment plans.</u></b> Page 2 of the Debt Collection Policy - Prevention of Debt notes that ' <i>an income and expenditure analysis will be carried out as standard...</i> ' when a repayment arrangement is established.  Of the 10 accounts reviewed with repayment arrangements in place, only one was noted to have had an income and expenditure analysis carried out.	<p>An income and expenditure analysis should be completed and noted on customers’ accounts in all instances of where a payment arrangement has been put in place. Officers will be reminded of this requirement.</p> <table><tr><td>Priority</td><td>3</td><td>SWAP Reference</td><td>AP#5597</td></tr><tr><td>Responsible Officer</td><td colspan="3">Revenues Lead</td></tr><tr><td>Timescale</td><td colspan="3">30<sup>th</sup> April 2025</td></tr></table>	Priority	3	SWAP Reference	AP#5597	Responsible Officer	Revenues Lead			Timescale	30 <sup>th</sup> April 2025		
Priority	3	SWAP Reference	AP#5597										
Responsible Officer	Revenues Lead												
Timescale	30 <sup>th</sup> April 2025												