

## OFFICER DELEGATED DECISIONS FORM

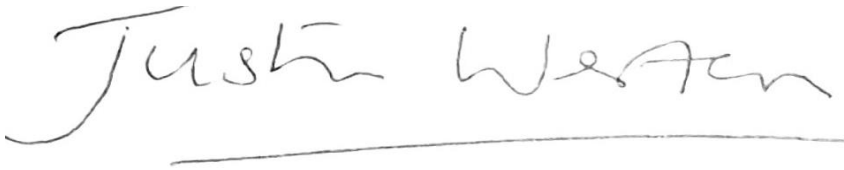
<b>State the Delegated Authority that you are relying on in order to make this decision:</b> e.g. specific (identified in constitution) or general
<b>Corporate Debt Write Off Policy</b>  Following approval at the Full Council Meeting on the 26 January 2022, delegated authority to approve modifications to the Corporate Debt Write Off Policy was provided to the Section 151 Officer.
<b>Subject of decision:</b> <i>Write off for debts over 3 years or over.</i>
Authorisation to write off debts that are 3 years or over irrespective of the write off reason and where a 100% of the debt has been provided for through the bad debt provision, is delegated to the Head of Resident and Business Support, Head of Finance and Investment, Head of Financial Planning and Support.
<b>Text of decision:</b>
<p>Following a change to the way the bad debt is calculated an amendment to the policy is necessary to provide for appropriate delegations.</p> <p>The Councils bad debt provision for Council Tax and Business Rates is to provide for debts over a period of 10 years. Any debts that are subject to write off which are not fully provided for will be considered by the appropriate Head of Service who will make the decision to write the debt off based on the overall bad debt provision.</p> <p>For the purpose of the policy, the appropriate Head of Service is as follows: -</p> <ul style="list-style-type: none"><li>• Head of Resident and Business Support</li><li>• Head of Finance and Investment</li><li>• Head of Financial Planning and Support.</li></ul> <p>A further insertion to the policy will also be made for debts of less than £50.00 and where the system permits, these debts will be written off in bulk to reduce the administrative effort of responding to small balance amounts. Write offs of this nature will be undertaken in line with the Resident and Business Support bulk write off process.</p>
<b>Reason for decision:</b> Amendment to the Corporate Debt Write Off policy
<p>To provide appropriate delegation for debts to be written off in line with the provision for bad debts.</p> <p>To extend the policy to provide for small balance debts of less than £50.00 to be written off in line with the bulk write off process.</p>
<b>Other options considered (if any)</b>
N/A

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<b>Has an Impact Assessment been completed Yes/No</b> – if yes please attach to the decision.
<b>No – N/A</b>
<b>Declarations of Interest by any member or relevant local government body</b>
N/A
<b>Who have you consulted as part of the decision making process</b> e.g. Head of Service, Executive Member, Community Association, Surveyor?
N/A
<b>Date of decision</b>
19 December 2023.
<b>Service area</b>
Finance Directorate Resident and Business Support
<b>Name of Delegated Officer making decision</b> - i.e. Officer who is designated the power in the Constitution
Director of Finance (S151 Officer)
<b>Name of the Officer making the decision – if power has been sub-delegated to another Officer.</b>
Justin Weston, Head of Finance & Investment, Deputy S151 Officer.
<b>List of background papers</b> (do not list if contain exempt/confidential information)

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**Signed:**

A handwritten signature in cursive script that reads "Justin Weston". The signature is written in dark ink and is positioned above a horizontal line.

Justin Weston

Deputy Section 151 Officer

**Dated:** 11 January 2023