
Audit and Governance Committee

24 September 2008

Report of the Assistant Director of Resources (Audit and Risk Management)

Debt Recovery Arrangements Follow-up Review: Audit Commission Report

Summary

1. This paper introduces a report prepared by the Audit Commission summarising the findings from their follow-up review of the council's debt recovery arrangements with specific reference to Council Tax and National Non-Domestic Rates (NNDR).

Background

2. The Audit Commission carried out a review of the council's debt recovery arrangements in 2005/06. The review made a number of recommendations to improve the arrangements. The Commission have followed up this initial review to assess the council's progress in addressing the recommendations.
3. The report makes some further recommendations relating to:
 - the income collection policy
 - setting and monitoring targets throughout the year for debt collection, in overall terms
 - improving the use of best practice guidance for the collection of monies through direct debit.
4. The report concludes that the council's own follow up arrangements have not been robust enough to monitor implementation of the original action plan.

Consultation

5. The report and action plan has been discussed and agreed by officers

Options

6. Not relevant for the purpose of the report.

Analysis

7. Not relevant for the purpose of the report.

Corporate Priorities

8. This report contributes to the overall effectiveness of the council's governance and assurance arrangements.

Implications

9. There are no financial, HR, equalities, legal, crime and disorder, IT or property implications arising from this report.

Risk Management

10. By not complying with the requirements of this report, the council will fail to properly comply with legislative and best practice requirements, and its Use of Resources score in CPA/CAA assessments could be adversely affected.

Recommendations

11. Members of the Audit and Governance Committee are asked to note the report and the revised agreed action plan set out in the annex to this report.

Reason

To ensure the maintenance of an effective internal control environment at the council.

Contact Details

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Report Approved

Date 11 September 2008

Specialist Implications Officers

Not applicable

Wards Affected: Not applicable

All

For further information please contact the author of the report

Annexes

Annex 1 – Audit Commission report

Background Papers

None