

**To: Joint Audit Committee**  
**Date: 22<sup>nd</sup> June 2015**  
**By: Paul Bundy, Head of Finance**  
**Title: Bad Debt Write Off Report**

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**Purpose of Report:**

In accordance with the Police and Crime Commissioners and Chief Constables Financial Regulations the Joint Audit Committee should be presented with an annual schedule of all debts written off and will approve where appropriate the writing off of debts in excess of the CFOs delegated authority. The delegated limits as per the Financial Regulations are shown on appendix 1.

Bad debt totalling £46,566.29 was authorised and written off in 2014/15, a breakdown of individual debtors is shown on appendix 1.

The amounts written off are within the authorised limit of the PCC's CFO and the Chief Constables CFO and therefore committee members are asked to note this report.

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**Recommendation(s) -**

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**Equalities / Human Rights Implications – None arising.**

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**Risk- No risks have been identified.**

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**Background papers –**

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**Contact details –**

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2014/15 DETAILS OF AMOUNTS WRITTEN OFF				
Debtor	Invoice Number	Due Date	Amount	Reason for write off
Clerey's Solicitors	1000495	15-Oct-09	212.00	Fee for interviewing an officer. This outstanding invoice was referred to the legal department in January 2011 where the debt chasing trail ceased. Taking into account the age and value of the debt it has not been pursued and a write off was requested.
David Chalk	1003191	12-Jun-11	978.00	Livery fee, contact details for this debtor were not valid, no alternative contact details could be traced. Taking into account the age and value of the debt it has not been pursued and a write off was requested.
Mytchett Events Limited	1001158	08-May-10	1,353.02	Fees for private hire to an events company that has been dissolved.
Scotty Events	1006245	24-Aug-12	42,616.80	Guildfest company went into administration, no funds were received via the liquidators.
Stadia Events Limited	1001975	21-Nov-10	1,406.47	Fees for private hire to an events company that has been dissolved.
<b>Total Written Off</b>			<b>46,566.29</b>	

#### Financial Regulations:

The writing off of bad debt can be authorised by either the PCC's CFO or the CC's CFO in respect of their own corporations up to a value of £10,000 in individual bad debt cases and £25,000 cumulatively in any one financial year. For write off of bad debts of individually more than £10,000 and cumulatively not more than £50,000 in any one financial year, both CFOs are required to authorise. In Surrey, The Audit Committee should be presented with an annual schedule of all debts written off and will approve where appropriate the writing off of debts in excess of the CFOs delegated authority. In Sussex, the PCC will approve where appropriate the writing off of debts in excess of the CFOs delegated authority. This is due to a variation in the terms of reference of the respective Audit Committees in Surrey and Sussex.

#### Approved By:

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Paul Bundy - CFO Chief Constable

Date: 19th March 2015

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Ian Perkin - CFO PCC

Date: 19th March 2015