



Portfolio Holder Decisions

Resources Portfolio Holder

1. **Renewal of the Council's Treasury Consultancy Services Contract** (Pages 1 - 4)
Report of Head of Finance
2. **Write Offs - Irrecoverable Debts** (Pages 5 - 20)
Report of Head of Finance.

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Portfolio Holder Report

The Portfolio Holder will make a decision on this item after seven days have elapsed (including the date of publication).

Report of:	Portfolio Holder	Date of Publication:
Clare James, Head of Finance	Councillor Alan Vincent, Resources Portfolio Holder	6 April 2017

Renewal of the Council's Treasury Consultancy Services Contract

1. Purpose of report

- 1.1 To agree the renewal of the Council's treasury consultancy services contract with Capita Treasury Solutions Ltd for a three year period commencing 1 April 2017.

2. Outcomes

- 2.1 A cost effective treasury consultancy services contract.

3. Recommendations

- 3.1 The renewal of the Council's treasury consultancy services contract with Capita Treasury Solutions Ltd for a three year period commencing 1 April 2017.
- 3.2 That the approval to renew the Council's contract with Capita Treasury Solutions Ltd is dealt with under the exemption to Contract Procedures contained within the Financial Regulations and Financial Procedure Rules on the grounds that exemptions may apply regarding the appointment of consultants including architects, engineers, quantity surveyors, solicitors, barristers and other people providing professional services.

4. Background

- 4.1 The Council's current treasury consultancy services contract expires on the 31 March 2017. A benchmarking exercise was completed in February evidencing that the current fee is comparable with other Authorities fees for a similar service. All authorities with an external supplier including those with Capita had higher fees, with the exception of two.

5. Key Issues and Proposals

- 5.1 An annual training session for members has been negotiated within the three year fixed rate contract of £7,750 per annum which reflects a zero increase from 2016/17 and improved value for money.
- 5.2 The cost of the treasury consultancy services contract with Capita has remained at £7,750 for the three years commencing 2013/14 with no proposed increases for the duration of the extension. Capita recently announced that they were seeking to sell their treasury consultancy service. However any arrangement in place would transfer to the new owner unchanged.
- 5.3 Given that the contract price has not increased and now includes additional training sessions for members, coupled with our satisfaction with the service received from Capita, it is recommended that the contract with Capita Treasury Solutions Ltd be extended for a further three years.

6. Delegated Functions

- 6.1 The matters referred to in this report are considered under the following Executive Function delegated to the Resources Portfolio Holder (as set out in Part 3 of the Council's Constitution): "To consider departures from Rules relating to financial and contractual matters if appropriate."

Financial and legal implications	
Finance	The Council's Revenue Estimates for 2017/18 in respect of Treasury Management Consultants includes a provision of £7,750 and the proposals submitted by Capita Treasury Solutions Ltd can be contained within the budget. The procurement would be made using the exemptions to Contract Procedures contained within the Financial Regulations and Financial Procedures Rules where exemptions may apply regarding the appointment of consultants including architects, engineers, quantity surveyors, solicitors, barristers and other people providing professional services.
Legal	A formal contract for these services will be entered into.

Other Risks/Implications: Checklist

If there are significant implications arising from this report on any issues marked with a ✓ below, the report author will have consulted with the appropriate specialist officers on those implications and addressed them in the body of the report. There are no significant implications arising directly from this report, for those issues marked with a x.

implications	✓ / x
community safety	x
equality and diversity	x
sustainability	x
health and safety	x

risks/implications	✓ / x
asset management	x
climate change	x
data protection	x

report author	telephone no.	email	date
Julie Woods	01253 887601	julie.woods@wyre.gov.uk	15/03/17

List of background papers:		
name of document	date	where available to inspect

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Portfolio Holder Report

The portfolio holder will make a decision on this item after seven days have elapsed (including the date of publication).

Report of:	Portfolio Holder	Date of publication
Clare James, Head of Finance	Cllr A Vincent, Resources Portfolio Holder	6 April 2017

Write Offs - Irrecoverable Debts

1. Purpose of report

- 1.1 The reporting of Council Tax, Non-Domestic Rate (NDR), Housing Benefit Overpayments and Sundry Debtor write-offs.

2. Outcomes

- 2.1 The ability to demonstrate effective debt recovery activities.

3. Recommendation

- 3.1 The Portfolio Holder is asked to note the action taken by the Head of Finance in relation to the write-off of bad debt.

4. Background

- 4.1 The Council aims for 100% recovery of all debts but for a variety of reasons recognises that a small percentage will always become irrecoverable. Each year, a provision is made to cover the amount written off, based on the age of the debt and the likelihood of recovery.

5. Key issues and proposals

- 5.1 Schedules of outstanding debts, which are deemed to be irrecoverable are attached at appendices 1, 2, 3 and 4.
- 5.2 The debts are at a stage where further recovery action is not possible, either because of the age of the debt, the details available are insufficient to continue recovery action (e.g. absconding debtors with no forwarding address), the debt is negligible and it is uneconomic for the council to continue recovery, or it is considered that all avenues of recovery have been exhausted. In the case of insolvency debt, an appropriate claim

has been registered with the official receiver, and if a dividend is eventually received then this will be offset against the amount written off.

- 5.3 Credits on accounts arise where back dated appeals, often on neighbouring properties, are processed many years after the property has changed hands and whilst efforts are made to trace occupants this is not always successful.
- 5.4 In the case of absconding debtors, local taxation staff utilise the services of an on-line tracing facility that will cross check data with a number of national sources including registers of electors and recognised agencies.
- 5.5 The total Council Tax debt authorised for write-off/adjustment is £157,581.45 representing 0.27% of the gross Council Tax debit for 2016/17. This is made up of write-offs totalling £155,582.56 and small balances of £5,785.35 less credit balances of £3,786.46cr.
- 5.6 The total NDR debt authorised for write-off/adjustment is £231,908.03 representing 0.81% of the gross NDR debit for 2016/17. This is made up of write-offs totalling £241,375.39 less credit balances of £9,467.36cr.
- 5.7 The total Housing Benefit Overpayment debt authorised for write-off is £81,743.53 representing 4.64% of the Housing Benefit Overpayment invoiced for the 3 years ending 31st March 2017.
- 5.8 The total Sundry Debtors debt authorised for write-off/adjustment is £3,743.63 representing 0.39% of the gross Sundry Debtors debit for 2016/17.

6. Delegated functions

- 6.1 The matters referred to in this report are considered under the following:
 - The Executive Function delegated to the Resources Portfolio Holder (as set out in Part 3 of the Council’s Constitution): “ To deal with the collection and enforcement of debts due except where specific responsibility has been allocated elsewhere”; and
 - The Scheme of Delegation to Officers whereby the Head of Finance is given to report these to the relevant executive member.”

Financial and legal implications	
Finance	The cost of the write offs will be met from the relevant Bad Debt Provision, which must be maintained at a level that can meet the write offs, funded by contributions from the collection fund in relation to Council Tax and NDR, and the councils revenue budget in relation to Housing Benefit Overpayments and Sundry Debtors.
Legal	There are no direct legal implications arising from this report.

Other risks/implications: checklist

If there are significant implications arising from this report on any issues marked with a ✓ below, the report author will have consulted with the appropriate specialist officers on those implications and addressed them in the body of the report. There are no significant implications arising directly from this report, for those issues marked with a x.

implications	✓ / x
community safety	x
equality and diversity	x
sustainability	x
health and safety	x

risks/implications	✓ / x
asset management	x
climate change	x
data protection	x

report author	telephone no.	email	date
Andrew Hadgraft	01253 887546	andrew.hadgraft@wyre.gov.uk	16/03/2017

List of background papers:		
name of document	date	where available for inspection

List of appendices

Appendix 1 - Schedule of Council Tax debts authorised for write-off/adjustment 2016/17.

Appendix 2 - Schedule of NDR debts authorised for write-off/adjustment 2016/17.

Appendix 3 - Schedule of Housing Benefits Overpayments debts authorised for write-off 2016/17.

Appendix 4 - Schedule of Sundry Debtors debts authorised for write-off/adjustment 2016/17.

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**Schedule of Council Tax Debts Authorised for
Write-Off/Adjustment 2016/17**

APPENDIX 1

Reference	Total Debt Outstanding
7203644	£426.00
7279502	£520.00
7283952	£210.88
7331656	£143.00
7027560	£190.41
7038517	£297.84
7038658	£4,787.10
7064094	£379.32
7068756	£214.69
7074721	£1,720.00
7111249	-£2,236.09
7141097	£11,181.94
7141588	£142.10
7147115	-£1,405.02
7150468	£123.05
7155712	£1,760.52
7157774	£1,893.76
7159395	£381.83
7164365	£277.15
7167303	£142.99
7175007	£600.38
7176106	£944.75
7202242	£3,345.75
7204519	£396.44
7209212	£302.19
7210114	£4,126.75
7213796	£102.05
7217497	£272.76
7222399	£234.75
7222405	£458.93
7223123	£1,550.71
7224979	£134.31
7226101	£3,773.13
7233121	£478.59
7233738	£165.00
7235577	£515.81
7235862	£1,281.59
7235956	£453.37
7237033	£201.82
7238339	£601.77
7239119	£788.12
7239566	£275.23
7240836	£320.00
7241383	£1,593.41
7243419	£457.37
7243429	£208.78
7244967	£92.26
7248227	£603.11

Reference	Total Debt Outstanding
7248731	£624.12
7248948	£1,215.83
7249586	£1,199.31
7251609	£140.00
7252507	£885.78
7253397	£286.73
7255072	£307.34
7255707	£1,129.51
7256883	£2,167.46
7257393	£2,867.76
7258159	£364.74
7258198	£1,641.92
7258407	£667.95
7258957	£465.40
7260273	£427.39
7261286	£371.73
7262325	£382.93
7263247	£733.86
7264266	£375.69
7269633	£1,613.60
7269666	£105.74
7269851	£289.27
7273899	£1,837.13
7274006	£1,609.45
7274052	£1,241.92
7274955	£638.61
7275813	£130.79
7277456	-£145.35
7278269	£82.82
7280957	£171.09
7282759	£607.58
7282968	£258.56
7286151	£118.80
7287756	£123.14
7289488	£153.60
7290714	£385.46
7291771	£695.50
7293322	£236.95
7293437	£206.88
7294452	£281.19
7294694	£144.60
7295215	£277.50
7295618	£100.00
7295912	£412.90
7298962	£360.62
7299246	£1,018.55
7300347	£188.02
7300607	£1,351.84
7300663	£6,801.15
7302655	£145.60

APPENDIX 1
(Cont'd)

Reference	Total Debt Outstanding
7302945	£236.53
7303121	£114.40
7303721	£120.49
7303894	£101.53
7304114	£109.58
7304309	£119.64
7304767	£157.54
7305188	£723.53
7305529	£107.77
7306713	£1,490.59
7307069	£428.90
7307188	£136.26
7307213	£84.77
7307558	£317.05
7307598	£542.69
7307623	£1,038.64
7307707	£580.98
7307804	£296.54
7308041	£167.83
7308253	£436.03
7308329	£564.57
7308368	£422.92
7308418	£564.67
7308447	£153.44
7308666	£155.21
7309015	£108.17
7309418	£2,125.53
7310057	£476.74
7311105	£87.73
7312188	£164.74
7312345	£1,343.30
7312429	£441.55
7313168	£119.93
7313282	£1,400.45
7314627	£1,194.80
7315088	£214.00
7315675	£124.04
7316016	£649.20
7316148	£1,184.64
7316375	£1,253.29
7316386	£873.50
7316539	£1,120.00
7316996	£677.95
7317243	£1,956.85
7317462	£1,241.61
7317515	£643.56
7317667	£978.00
7319224	£109.97
7319462	£2,597.03
7320701	£1,931.21

APPENDIX 1
(Cont'd)

Reference	Total Debt Outstanding
7321027	£901.87
7322025	£426.91
7322375	£937.47
7323134	£1,358.99
7323523	£513.81
7323595	£392.74
7323927	£306.00
7323948	£1,472.67
7324224	£679.44
7325587	£774.00
7327325	£102.94
7327414	£298.01
7327637	£583.36
7327661	£135.72
7329229	£362.18
7329236	£603.67
7330549	£771.21
7330662	£272.92
7330876	£1,066.28
7331047	£1,248.34
7331314	£463.62
7332127	£385.00
7332928	£98.32
7333971	£177.43
7334507	£216.16
7334511	£687.05
7334522	£149.15
7334523	£221.87
7334524	£431.01
7334525	£337.37
7334526	£970.57
7334528	£970.57
7334529	£820.68
7334531	£337.37
7334533	£397.25
7334534	£970.57
7334535	£970.57
7334536	£970.57
7334538	£1,163.54
7334539	£391.55
7334541	£853.35
7334542	£853.35
7334543	£457.14
7334544	£523.59
7334545	£970.57
7334546	£970.57
7334548	£314.04
7334552	£301.72
7334553	£975.10
7334554	£583.48

APPENDIX 1
(Cont'd)

APPENDIX 1
(Cont'd)

Reference	Total Debt Outstanding
7334555	£1,205.02
7334556	£970.57
7334557	£1,205.02
7334561	£86.64
7334563	£109.22
7335032	£319.64
7335554	£241.35
7337618	£89.74
7339022	£125.84
7340059	£203.82
7341547	£131.71
7341783	£483.00
7341857	£163.42

Also Additional 433 small balance write Off / adj totalling £5,785.35

**The total Council Tax debt
authorised for write-off/adj is £157,581.45**

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**Schedule of NDR Debts Authorised for
Write-Off/Adjustment 2016/17**

APPENDIX 2

Reference	Total Debt Outstanding
601556	-£4.59
602373	-£6.54
622329	-£20.00
623458	-£1,295.34
623882	-£533.83
632647	-£126.22
632846	-£36.06
632997	-£2,639.42
633374	£152.72
633596	£486.96
633626	-£144.81
633639	-£9.21
633913	£3,337.16
634078	-£141.97
634547	-£1,176.67
634577	-£77.04
634709	-£192.32
634738	-£20.42
634793	£19,354.29
634997	£202.96
635017	£378.20
635017	£8,044.98
635113	£434.00
635119	£619.95
635517	-£10.00
635571	-£20.42
635692	-£204.55
635826	-£11.50
636085	-£242.32
636249	£3,818.06
636249	£7,594.36
636904	-£55.63
636983	£494.45
636983	£1,734.03
636983	£1,836.93
637038	-£42.72
637077	£612.43
637266	£315.00
637331	£685.86
637522	-£129.36
637572	£4,570.20
637838	-£17.91
637935	£338.21
637984	£1,530.29
638019	£253.00
638034	£7,028.00
638057	-£882.99

APPENDIX 2
(Cont'd)

Reference	Total Debt Outstanding
638111	£315.40
638111	£1,795.59
638111	£3,573.67
638124	-£0.55
638166	-£99.20
638227	£2,062.34
638227	£2,101.05
638227	£2,139.77
638227	£2,156.97
638234	£75.00
638234	£75.00
638241	£13,232.35
638463	-£593.13
638482	£2,029.59
638514	£8,762.04
638518	£788.37
638715	-£6.44
639029	-£73.79
639093	-£375.00
639126	-£11.98
639372	-£74.43
639373	£906.42
639373	£1,899.00
639373	£2,703.31
639477	£3,166.21
639477	£6,361.71
639477	£10,058.25
639502	-£7.10
639506	£25.76
639607	£34,164.74
639607	£49,679.00
639626	£2,641.38
639632	-£84.71
639834	-£50.00
639973	£9,107.55
640018	£10,377.84
640287	-£28.22
640356	£3,852.25
640401	-£4.18
640571	-£5.13
640605	£1,841.47
640644	£392.11
640645	£351.46
640816	£917.75
640847	-£5.89
641011	-£5.77

The total Non-Domestic Rate debt
authorised for write-off/adj is

£231,908.03

**Schedule of Housing Benefit Overpayment Debts Authorised
for Write-Off 2016/17**

APPENDIX 3

Reference	Invoice	Total Debt Outstanding
28745	00301667	£21,529.15
16702	10016921	£5,868.40
21751	00314461	£4,469.23
23911	10042144	£3,271.23
25316	10028755	£3,403.08
27454	10040806	£2,229.81
22493	10040080	£1,461.38
25713	10035321	£1,848.12
19005	10037558	£1,413.59
19036	10018954	£1,262.00
23093	10027132	£1,086.45
24036	10043616	£1,036.98
22786	10024460	£1,021.68
19114	10037941	£924.00
24294	10032423	£902.01
19555	10015108	£899.13
24738	10029105	£895.48
28775	10032425	£892.57
22196	10024772	£784.47
20581	10025390	£770.00
22092	10041202	£742.75
24488	10040916	£653.16
28217	10034425	£630.32
22268	10040891	£625.04
26778	10044413	£620.89
25216	10033742	£571.15
21808	10038004	£568.50
24955	10034250	£564.05
22673	10021974	£553.25
28148	10047899	£537.13
21923	10036333	£521.84
26551	10040466	£500.00
25077	10042675	£498.95
21144	10040374	£459.68
23433	10039704	£456.92
19501	10035047	£450.00
21914	10039367	£432.70
22771	10039636	£418.53
23305	10039062	£418.53
23075	10028604	£415.40
24526	10037181	£399.77
23248	10039283	£392.17
26909	10038469	£376.86
13193	10030750	£357.69
24969	10037418	£353.12
22592	10037449	£350.72
21372	10040976	£346.16

APPENDIX 3
(Cont'd)

Reference	Invoice	Total Debt Outstanding
24291	10021080	£346.00
24116	10043400	£340.60
24893	10032423	£318.38
23848	10028917	£298.95
22054	0033620A	£295.57
21581	10038753	£293.03
24063	10043614	£269.89
21604	10041100	£261.06
21631	10028635	£260.36
24761	10043280	£255.00
25857	10043682	£252.64
23897	10043611	£248.76
20615	10038948	£248.08
20731	10038948	£248.08
24743	10043818	£245.15
22805	10030924	£228.46
24051	10043606	£214.56
22967	10022092	£206.25
24697	10037446	£203.50
18259	10035351	£194.25
20282	10032726	£193.90
19971	10033782	£192.79
26406	10026665	£188.43
28189	10037167	£188.00
23129	10041732	£186.10
22166	10039353	£184.21
23616	10043587	£179.37
26243	10042870	£169.10
23705	10028917	£156.36
26034	10039630	£151.32
24303	10041712	£143.67
23445	10035799	£142.77
22778	10042482	£141.51
25882	10042036	£137.88
28763	10041712	£132.57
23463	10041529	£130.66
22855	10019617	£130.41
24346	10040768	£124.00
22265	10036491	£122.10
24746	10044382	£120.78
24556	10044037	£120.78
23348	10042708	£119.58
23547	10030319	£119.58
23601	10034139	£119.58
24534	10044027	£115.38
21341	10038900	£115.24
22124	10036333	£114.50
25183	10041268	£114.00
26257	10041615	£113.92
20452	10002606	£112.94

APPENDIX 3
(Cont'd)

Reference	Invoice	Total Debt Outstanding
25842	10044031	£112.80
20803	10039982	£110.88
16422	10033851	£106.05
26491	10020089	£104.32
24317	10043865	£98.97
23282	10037041	£96.96
20641	10021323	£90.00
25306	10043460	£87.70
28218	10034425	£86.95
26547	10042510	£85.36
23065	10040991	£85.15
27489	10029958	£85.00
28294	10041358	£85.00
24359	10025606	£83.68
25538	10043286	£81.33
25997	10016134	£77.86
22575	00352665	£75.19
25808	10041893	£73.20
25557	10043748	£72.86
26731	10043901	£72.12
22464	10042031	£70.00
25019	10041150	£66.31
25963	10044218	£61.32
25959	10030998	£60.39
26627	10038419	£55.01
22815	10028970	£54.55
23159	10028970	£49.84
25211	00036359	£48.79
27602	10045824	£45.22
27978	10042471	£43.70
25607	10041210	£43.10
25977	10033823	£40.76
22757	10030972	£39.01
25945	10043194	£39.00
18361	10024077	£38.67
26245	10044841	£37.36
27804	10042136	£36.70
27325	10039327	£35.19
23938	10043614	£35.01
28783	10045090	£34.53
23783	10027991	£29.90
27376	10021623	£26.65
23237	10030319	£24.43
24295	10032423	£20.55
27881	10015692	£18.51
27215	10043585	£18.16
20616	10038948	£16.39
22264	10036281	£15.60
27523	10039287	£13.77
27491	10035162	£12.76

APPENDIX 3
(Cont'd)

Reference	Invoice	Total Debt Outstanding
27588	10043010	£11.78
25806	00181331	£11.05
26599	10044890	£10.98
27718	10037423	£10.94
28403	10044148	£10.74
23822	10043587	£8.54
25245	10033766	£7.54
26648	10023850	£7.24
28473	10032144	£7.22
27918	10019573	£6.96
27727	10046856	£5.26
27605	10033126	£5.04
22815	10028970	£4.71
27781	10016127	£4.42
27737	10027527	£3.78
28295	10044661	£3.54
28605	10039827	£3.54
27369	10040793	£3.23
28402	10041892	£3.15
27573	00309531	£2.70
27733	10017859	£2.37
28181	10015740	£2.38
27753	10046658	£2.24
28566	10049263	£2.15
27622	0017012B	£1.86
27658	10047785	£1.54
20221	10038716	£1.26
27716	10037137	£0.63
27397	10022006	£0.07
27792	10025545	£0.06
28182	10015740	£0.01

**The total Housing Benefits Overpayments debt
authorised for write-off is**

£81,743.53

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**Schedule of Sundry Debtor Debts Authorised
for Write-
Off/Adjustment
2016/17**

APPENDIX 4

Reference	Invoice Date	Total Debt Outstanding
001855	29/06/2016	£70.00
202408	19/05/2014	£180.00
202408	19/05/2015	£180.00
202408	19/05/2016	£180.00
204216	01/04/2015	£41.00
204219	01/04/2015	£26.22
204291	01/04/2015	£19.32
002101	16/01/2015	£180.00
002101	16/01/2016	£180.00
002101	16/01/2017	£180.00
001959	14/10/2015	£180.00
001959	14/10/2016	£180.00
001919	14/10/2016	£70.00
202490	28/11/2015	£180.00
002093	01/11/2014	£180.00
002093	01/11/2015	£180.00
002093	01/11/2016	£180.00
204322	01/04/2016	£20.10
002091	01/03/2016	£191.00
002091	01/05/2016	£191.00
002091	01/06/2016	£191.00
002091	01/07/2016	£191.00
002091	01/08/2016	£191.00
002091	01/09/2016	£191.00
002091	01/10/2016	£191.00
202932	01/04/2015	-£0.01

The total Sundry Debtor debt authorised for write-off/adj is

£3,743.63

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