



Agenda Item 09

**JOINT AUDIT COMMITTEE
27 March 2025**

Aged Debt 2024/25 Overview

1 PURPOSE OF REPORT

- 1.1 To recommend two debt write offs to the committee for approval by the Police and Crime Commissioner as per the Code of Governance.

2 BACKGROUND

- 2.1 The code of governance states that: "The FCFO may write debts considered to be irrecoverable up to the amount set out in the Financial Regulations subject to periodical reports to the Commissioner. Any individual write-off above the amount set out in Financial Regulations much be referred by the FCFO to the Joint Audit Committee, on behalf of the Commissioner, for approval;"
- 2.2 Those levels are as follows:
- | | |
|--------------|--------------------------------------------------|
| Up to £500 | Service Director – Finance |
| Up to £2,000 | Director of Commercial Services |
| Over £2,000 | Police and Crime Commissioner, as advised by JAC |
- 2.3 I currently have two invoice that fall within the remit of the Police and Crime Commissioner that we are recommending for write off.
- 2.4 Invoice 210451 relates to Coventry Building Society Arena and dates back to 07th July 2022 for £5,637.50. The company went into administration on the 2nd November 2022. The aged debt policy was followed to chase up payment of the debt between July and September 2022, further attempts had been made during 2023 to recover the debt but no payment has been received to date. It is our recommendation that this debt is now written off as irrecoverable by the Police and Crime Commissioner.
- 2.5 Invoice 209559 relates to Cartwright King Solicitors and dates back to 24th February 2022 for the £2,980.80. The company went into administration on the 22nd December 2022. The aged debt policy was followed to chase up payment of the debt between March and September 2022, further attempts had been made during 2023 to recover the debt by no payment has been received to date. It is our recommendation that this debt is now written off as irrecoverable by the Police and Crime Commissioner.

3 RECOMMENDATIONS

- 3.1 The recommendation is that the Joint Audit Committee support the write off of the debt to the Police and Crime Commissioner.

CONTACT OFFICER

Name: Beth Tobitt

Title: Strategic Finance Manager