

**AGENDA MANAGEMENT SHEET**

**Name of Committee**

**Cabinet**

**Date of Committee**

**9<sup>th</sup> March 2006**

**Report Title**

**Irrecoverable Debt**

**Summary**

The Service is requesting the write off of a debt to the value of £9,926.57.

**For further information please contact:**

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Community Protection and  
County Fire Officer  
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Financial Services  
Manager  
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**Would the recommended decision be contrary to the Budget and Policy Framework?**

No.

**Background papers**

None

**CONSULTATION ALREADY UNDERTAKEN:-**

Details to be specified

- Other Committees  .....
- Local Member(s)
- Other Elected Members  Councillor John Haynes, Councillor Dave Shilton
- Cabinet Member  Councillor Richard Hobbs
- Chief Executive  .....
- Legal  Marian Shalloe.....
- Finance  Oliver Winters
- Other Chief Officers  William Brown.....
- District Councils  .....
- Health Authority  .....

Police  .....

Other Bodies/Individuals  .....

**FINAL DECISION YES**

**SUGGESTED NEXT STEPS:**

Details to be specified

Further consideration by this Committee  .....

To Council  .....

To Cabinet  .....

To an O & S Committee  .....

To an Area Committee  .....

Further Consultation  .....

## Agenda No

### Cabinet – 9<sup>th</sup> March 2006

#### Irrecoverable Debt

### Report of the Strategic Director of Community Protection and County Fire Officer

#### Recommendation

That Members note the report and approve the debt worth £9,926.57 outlined below be written off as irrecoverable.

1. The County Council's Financial Standing Orders state that the approval of Cabinet is required for debts in excess of £1,000 to be written off.
2. Since the 1974 County boundary changes, the Service has recharged another public Authority (herein referred to as Authority X) for pension payments to staff who had retired before 1974 and whom would have transferred employment to the Authority X in the restructuring, had they not already retired. We think there were 40 members of staff, and have charged around 40/250 of our pension costs to the Authority in recent years.
3. The recharges were paid, until 2004/05 when Authority X requested detailed backup to the recharge because their external auditors highlighted the lack of supporting documents when reviewing previous invoices during the audit of the 2003/04 accounts.
4. Our analysis has been unable to find any detailed backup within the Human Resources, Finance or Pensions department. The Service has no records of the original, or indeed subsequent agreements, or details of the pensioners who transferred to the Authority X. We are therefore unable to prove that our charge is valid. It is likely that many of these pensioners are over 80 years old, and it is possible that the Service is no longer making any pension payments to them. If this is so, then the recharge to the Authority X will be incorrect and overstated.
5. The debt was provided for in full within the bad debt provision in our 2004/05 accounts. The write off will not therefore impact on the Services revenue position for 2005/06.

6. The County Solicitor advises that the debt is irrecoverable for the reasons given, particularly that we are unable to support the claim.
7. It is recommended that the debt is written off.

William Brown  
Strategic Director of Community Protection and County Fire Officer  
Warwickshire Fire and Rescue Service Headquarters  
Leamington Spa

15 February 2006