

**Date: 16 November 2023**

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**Report from Service  
Area:**

**Resources**

**Responsible Officer:**

**Tracy Hunter**

**Tel: 0191 643 7228**

**Senior Client Manager Revenues and  
Benefits**

**Wards affected:**

**All Wards**

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## **PART 1**

### **1.1 Purpose:**

This report seeks delegated decisions from the Director of Resources to approve the attached Sundry Debt Policy and the Corporate Fees and Charges Policy. The Sundry Debt Policy has been reviewed and updated due to organisational changes; and the Fees and Charges Policy is a new Policy being introduced following recommendations made by the Authority's Internal Audit team.

### **1.2 Recommendation(s):**

It is recommended that the Director of Resources: -

- (1) Approves the Sundry Debt Policy at Appendix 1 of this report and the Corporate Fees and Charges Policy at Appendix 2 of this report which must be applied by all service areas across the Authority.

### **1.3 Forward Plan:**

Twenty-eight days' notice have been given and this item first appeared on the Forward Plan that was published on 6<sup>th</sup> October 2023.

## **1.4 Council Plan and Policy Framework**

This report links indirectly to all priorities identified in the 2021-2025 Our North Tyneside Plan.

The two Policies form part of the financial governance of income to the Authority.

## **1.5 Information:**

### **1.5.1 Background**

#### **Sundry Debt Policy**

1.5.2 The Authority has had the current Sundry Debt Policy in place since 2011. Over time this Policy has become less accurate due to organisational changes, such as the implementation of a new debtor's system. This means that the way in which debt is managed by service areas does not reflect what is currently included in the existing Sundry Debt Policy. It is also the case that the titles of officers and their responsibilities and practices have changed since the implementation of the Policy in 2011.

1.5.3 Following the completion of an internal audit of the Authority's Debt and Income Management system finalised in late 2021, a number of recommendations were made. Those recommendations included the need to undertake a review of the Sundry Debt Policy and to update the Policy as necessary so as to reflect the current practices used to collect sundry debt as well as updating the changes to the roles and responsibilities of officers.

1.5.4 The updated Sundry Debt Policy is appended to this report at Appendix 1.

#### **Fees and Charges Policy**

1.5.5 The audit of the Debt and Income Management system also recommended that a Fees and Charges Policy be introduced. Such a Policy has now been produced which sets out the methodology used by the Authority in arriving at the level of fees and charges applied by it. The Policy, if approved, will ensure that fees and charges are set in a fair and consistent manner. The Fees and Charges Policy is appended to this report at Appendix 2.

## **1.6 Decision options:**

The following decision options are available for consideration:

#### Option 1

The Director of Resources approves the recommendation set out in paragraph 1.2 of the report.

#### Option 2

The Director of Resources does not approve the recommendation in paragraph 1.2 of the report.

Option 1 is the recommended option.

### **1.7 Reasons for recommended option:**

Option 1 is recommended for the following reasons:

1. The updated Sundry Debt Policy was reviewed and the Fees and Charges Policy developed following recommendations made during internal audits of this area of collection.
2. The Policies has been reviewed by some service areas and amendments incorporated, so as to reflect current practices.
3. A member of the Audit Team has provided guidance and advice throughout the development and amendment of the Policies.

### **1.8 Appendices:**

Appendix 1 Sundry Income Collection and Debt Policy October 2023

Appendix 2 Fees and Charges Policy October 2023

### **1.9 Contact officers:**

Noel Kay, Senior Finance Manager, Finance, (0191) 643 5409

Tracy Hunter, Senior Client Manager Revenues and Benefits, tel. (0191) 643 7228

Paul Hunter, Senior Auditor, (0191) 643 5737

### **1.10 Background information:**

There are no background papers.

## **PART 2 – COMPLIANCE WITH PRINCIPLES OF DECISION MAKING**

The Director of Resources is the Authority's 'Responsible Financial Officer', and his responsibilities and powers as this Officer derive from section 151 of the Local Government Act 1972.

The Director of Resources has a duty to make arrangements for the proper administration of the Authority's financial affairs.

The Sundry Debt and Income Collection Policy and the Fees and Charge Policy, make up part of the Authority's financial affairs, and as such the Director of Resources has the delegated authority to make decisions on these Policies.

## **2.1 Finance and other resources**

The Policies outline the financial elements relevant to managing sundry debt collection and fees and charges across the Authority. These Policies are aligned with the Authority's financial regulations and are prepared to allow the Authority to optimise the overall financial position.

## **2.2 Legal**

The Authority's Constitution grants delegation to the Authority's Chief Finance Officer, namely the Director of Resources, to undertake all the statutory duties that relate to the financial administration and stewardship of the Authority arising from section 151 of the Local Government Act 1972..

## **2.3 Consultation/community engagement**

### **2.3.1 Internal Consultation**

Consultation has taken place with the Director of Resources, the Head of Finance and various service areas around the content of both Policies. The Lead Member for Finance and Resources has also been consulted and all appropriate amendments have been incorporated.

### **2.3.2 External Consultation/Engagement**

These are internal Policies and therefore no external consultation has taken place on them.

## **2.4 Human rights**

There are no Human rights issues.

## **2.5 Equalities and diversity**

There are no Equalities and diversity issues.

## **2.6 Risk management**

There are no Risk Management issues.

## **2.7 Crime and disorder**

There are no Crime and Disorder issues.

## **2.8 Environment and sustainability**

There are no Environment and sustainability issues.

### **PART 3 – SIGN OFF**

- Chief Executive  X
- Director(s) of Service  X
- Mayor/Cabinet Member(s)  X
- Chief Finance Officer  X
- Monitoring Officer  X
- Assistant Chief Executive  X