



Memorandum

From **Janice Bamber** Chief Internal Auditor
To **Christine Finnigan** Please Contact Mrs Susan Callister
Finance Transactional Services Client Mgr. Extension 4372
Mark Barry
Revenues Manager
Our Ref AU/SC/NNDR/Write-off/Mar-11
Date 25th March 2011

RE: NNDR Write offs

I refer to the NNDR Write-off schedules containing 211 cases with a total value of £1,057,114.70

My Internal Audit Section undertakes an examination of a sample from the schedule, to ensure the appropriate recovery actions have been exhausted and only debts that are deemed irrecoverable are submitted for write-off. Cases are also checked for evidence of review by more than one officer and an appropriate level of authorisation.

An examination of a sample of 27 cases with a total value of £438,962.53 (out of a population of 211) was tested. Of those no irregularities were identified and all the relevant criteria have been met.

Therefore, I have no objection to all 211 cases being written-off under the appropriate delegated powers based on the following totals.

Under £2,000 - Chief Officer Report

68 cases = £43,594.56

£2,000 to £10,000 - Cabinet Member for Corporate Resources

118 cases = £552,578.96

Over £10,000- Cabinet

25 cases = £460,941.25

If we can be of any further assistance in this instance please do not hesitate to contact Susan Callister.

JANICE BAMBER
CHIEF INTERNAL AUDITOR
CORPORATE FINANCE AND ICT