

**RESOLUTION NO. 24 - \_\_\_\_**

A RESOLUTION AMENDING AND RESTATING THE PREVIOUSLY ADOPTED UNIFORM WRITE-OFF POLICY FOR ACCOUNTING PURPOSES. PROVIDING FOR THE DESIGNATION OF A COUNTY WRITE-OFF COORDINATOR, PROVIDING FOR CONCURRENCE OF AUDITORS AND REPORTING TO THE BOARD OF COUNTY COMMISSIONERS BY THE ADMINISTRATOR REGARDING THE AMOUNTS WRITTEN OFF.

WHEREAS, Pinellas County Government, through its various agencies provides services to individuals and businesses and sets charges for these services; and

WHEREAS, it is desirable for accounting purposes to remove receivables from the County's balance sheets where there is no reasonable chance of collection, and to provide for a uniform process of compromising claims where under the legal circumstances presented such compromises are allowed and in the County's best interest; and

WHEREAS, the Board of County Commissioners in Resolution 05-61 previously adopted a uniform write-off policy; and

WHEREAS, the Board of County Commissioners wishes to amend the policy to make clarifications and to allow for the selection of an external auditor or utilization of the Clerk of the Circuit Court and Comptroller's (Clerk) Division of the Inspector General as auditor for analysis of proposed write-off amounts.

NOW THEREFORE BE IT RESOLVED as follows:

1.) The following amended and restated write-off policy is adopted:

The County Administrator, or his delegate, for accounting purposes, may write-off those claims not exceeding \$10,000.00 where upon consultation with the County Attorney, it appears that the legal basis for recovery is not certain or under the circumstances of the case there are insufficient assets to pay the claim and due to the legal situation, there will not be sufficient assets to pay the amount owed in the future. Amounts in excess of \$10,000.00 may only be written-off with Board approval.

- A. Write-offs will be submitted for approval after all collection efforts have been exhausted. Part of this process includes leaving the receivables on the books for a period of time of no less than one year before presenting to the County Administrator or Board for write-off.
- B. The above represents a minimum time frame; therefore, each account may be handled according to its own circumstances.
- C. The County Administrator will designate a County Write-Off Coordinator.

- D. Each department with write-off activity will forward the amount and related details to the County Write-Off Coordinator. Departments with no activity for the year should advise the County Write-Off Coordinator of this in writing.
  - E. The County Write-Off Coordinator will review and collate all department information and prepare the related approval request memo and documentation incorporating the totals of each individual department.
  - F. The County Write-Off Coordinator, with the approval of the Office of Management and Budget Director, will select an auditor. The selected auditor may be an external auditor or the Clerk's Division of the Inspector General. The selected auditor will review a sampling of transactions from all write-offs. The number and mix of transactions to be reviewed will be at the auditor's discretion. The auditor will review the selected items against the related department's established collection efforts. The results of this review will be forwarded to the County Write-Off Coordinator for incorporation into the approval request memo and documentation.
  - G. The completed write-off documentation will be forwarded to County Administration for review and approval. In the case of receivables in excess of \$10,000, per customer, the request and documentation shall be placed on the Board's meeting agenda for approval.
  - H. If write-offs are approved within each prior year period, the County Administrator will report to the Board, no later than 90 days following County Administrator approval, the amount of the write-offs approved under this resolution for each prior year's period.
  - I. Once Board approval has been obtained, items requiring an accounting adjustment will be forwarded to the Clerk's Finance Division with related backup for posting. The Finance Division will coordinate with the affected departments to ensure appropriate record keeping.
  - J.
- 2.) This Resolution supersedes Resolution 05-61.

Commissioner \_\_\_\_\_ offered the foregoing Resolution and moved its adoption, which was seconded by Commissioner \_\_\_\_\_, and upon roll call the vote was:

**AYES:**

**NAYS:**

**ABSENT AND NOT VOTING:**