



Pinellas County

Staff Report

File #: 21-123D, Version: 1

Subject:

Receipt and File Report of write-offs for accounting purposes.

Recommended Action:

Approval by the County Administrator of write-offs from October 1, 2019 through September 30, 2020 for accounting purposes.

- Write-offs are for claims not exceeding \$10,000.00 and total \$4,718,214.65.
- Claims were submitted by the Airport, Building and Development Review Services, Safety and Emergency Services (Emergency Medical Services), and Utilities Departments.

Strategic Plan:

Deliver First Class Services to the Public and Our Customers

5.2 Be responsible stewards of the public's resources.

Summary:

In accordance with Resolution No. 05-61, attached are schedules which reflect the County Administrator proposed write-offs for accounting purposes from Fiscal Year 2020. Each of the write-off items was reviewed by the County write-off coordinator for compliance with all provisions of the policy. As required, a sampling of transactions was selected and reviewed by the County's external auditors, and the report is attached. Of the total \$4,718,214.65 proposed to be written off during the period, \$4,600,580.06, or 97.5%, was for Emergency Medical Services (EMS) charges. All EMS items where collections are capped by Federal regulations are classified as contractual credits instead of write-offs because Federal regulations prohibit collecting anything above these amounts.

Background/Explanation:

On April 5, 2005, the Board approved Resolution 05-61, which established a Uniform Write-Off Policy for Accounting Purposes. This policy delegates authority to the County Administrator to write off those claims not exceeding \$10,000, 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.

Fiscal Impact:

The write-offs do not forgive the debtor of their obligation but move the item off the County's balance sheet. These items do not reduce actual revenues or increase costs. Total amount to be written off is \$4,718,214.65.

Delegated Authority:

Authority for the County Administrator to write off these claims is granted under Resolution No. 05-61.

Staff Member Responsible:

Lori Sullivan, Financial Management & Budget Analyst, Office of Management and Budget

Partners:

N/A

Attachments:

Attachment 1 - Resolution 05-61

Attachment 2 - Summary and Department Write-Offs

Attachment 3 - Crowe LLP Agreed Upon Procedures Report

Attachment 4 - EMS and Utilities Details