



Pinellas County

Staff Report

File #: 24-0786A, Version: 1

Subject:

Resolution amending the Uniform Write-off Policy for accounting purposes in situations where all reasonable efforts have been made to collect the debts and where the probability of actual collection is doubtful, or the cost of taking the actions necessary to recover the debts is greater than the amount to be recovered. Providing for the designation of a county write-off coordinator, providing for concurrence of auditors, and annual reporting to the Board of County Commissioners by the County Administrator regarding the amounts written off.

Recommended Action:

Approval of the resolution amending the Uniform Write-off Policy for accounting purposes in situations where all reasonable efforts have been made to collect the debts and where the probability of actual collection is doubtful, or the cost of taking the actions necessary to recover the debts is greater than the amount to be recovered. Providing for the designation of a county write-off coordinator, providing for concurrence of auditors, and annual reporting to the Board of County Commissioners by the County Administrator regarding the amounts written off.

- This item amends Resolution 05-61 to allow for the use of either the Inspector General or an external auditor.
- This item further amends the existing resolution to allow for reporting dates of 90 days to the Board of County Commissioners following the County Administrator's approval of write-offs instead of the current fixed dates of January 1 and July 1 of each year.
- This item has no fiscal impact on Pinellas County.

Strategic Plan:

Deliver First Class Services to the Public and Our Customers

5.2 Be responsible stewards of the public's resources.

5.3 Ensure effective and efficient delivery of County services and support.

Summary:

This Resolution will amend Res-05-61 to allow for the selection of the Inspector General or an external auditor for the County Write-Off Process. Additionally, it will require the County Administrator to report approved Write-Offs to the Board of County Commissioners within 90 days of approval instead of the current fixed dates of January 1st and July 1st.

Background Information:

Resolution 05-61 was approved in 2005 to provide for a uniform write-off policy for Pinellas County. The Resolution has served the County well; however, the Office of Management and Budget (OMB) is recommending the suggested edits to allow for the selection of the Inspector General or an external auditor. The Office of Inspector General can provide a neutral third-party audit for write-offs for departments under the Board of County Commissioner.

Additionally, the Office of Management and Budget recommends the adjustment of reporting times from January 1st and July 1st to 90 days following County Administrator Approval of Write-Offs. This will allow for the alignment of the write-off process with the budget approval process. This flexibility will allow OMB to work with departments and the County Administrator in a fiscal year without predetermined submission dates.

Fiscal Impact:

N/A

Staff Member Responsible:

Shane Kunze, Budget and Financial Management Analyst
Chris Rose, Director, Office of Management and Budget

Partners:

N/A

Attachments:

Res-24-XX (24-0786A)

Resolution No 05-61