

ACCOUNTING ADMIN RULESIF YOU WISH TO SPEAK TO CITY COUNCIL, **PRINT** YOUR NAME, ADDRESS, AND EMAIL.

NAME (print)

ADDRESS AND ZIP CODE

Email

Mary Eng		

Portland, Oregon
FINANCIAL IMPACT and PUBLIC INVOLVEMENT STATEMENT
For Council Action Items

(Deliver original to City Budget Office. Retain copy.)

1. Name of Initiator Jane Kingston		2. Telephone No. 503.823.4358	3. Bureau/Office/Dept. OMF Accounting Division
4a. To be filed (hearing date): July 24, 2013	4b. Calendar (Check One) <div style="display: flex; justify-content: space-around;"> Regular <input checked="" type="checkbox"/> Consent <input type="checkbox"/> 4/5ths <input type="checkbox"/> </div>		5. Date Submitted to Commissioner's office and CBO Budget Analyst: July 10, 2013
6a. Financial Impact Section: <input checked="" type="checkbox"/> Financial impact section completed		6b. Public Involvement Section: <input checked="" type="checkbox"/> Public involvement section completed	

1) Legislation Title:

Amend City of Portland Accounting Administrative Rule ARC-FIN-6.04 – Accounts Receivable (Resolution)

2) Purpose of the Proposed Legislation:

Amend the language of ARC-FIN-6.04 to reflect best practices and to update the names of the appropriate bureaus.

3) Which area(s) of the city are affected by this Council item? (Check all that apply—areas are based on formal neighborhood coalition boundaries)?

- | | | | |
|--|------------------------------------|------------------------------------|--------------------------------|
| <input checked="" type="checkbox"/> City-wide/Regional | <input type="checkbox"/> Northeast | <input type="checkbox"/> Northwest | <input type="checkbox"/> North |
| <input type="checkbox"/> Central Northeast | <input type="checkbox"/> Southeast | <input type="checkbox"/> Southwest | <input type="checkbox"/> East |
| <input type="checkbox"/> Central City | | | |

FINANCIAL IMPACT

4) Revenue: Will this legislation generate or reduce current or future revenue coming to the City? If so, by how much? If so, please identify the source.

There will be a nominal loss of dollars resulting from the ability to write off the small amounts owed to the City. This is offset by the cost of staff time not incurred that would have resulted from spending time researching and processing these amounts. OMF estimates the net financial impact is a moderate savings.

5) Expense: What are the costs to the City as a result of this legislation? What is the source of funding for the expense? (Please include costs in the current fiscal year as well as costs in future year, including Operations & Maintenance (O&M) costs, if known, and estimates, if not

known. If the action is related to a grant or contract please include the local contribution or match required. If there is a project estimate, please identify the **level of confidence**.)

The costs to the City are the amounts of the accounts receivable that are removed (written off) the City's books as uncollectible. The bureaus that write off such accounts receivable will bear the financial burden of the loss of potential revenue.

6) Staffing Requirements:

- **Will any positions be created, eliminated or re-classified in the current year as a result of this legislation?** *(If new positions are created please include whether they will be part-time, full-time, limited term, or permanent positions. If the position is limited term please indicate the end of the term.)*

No.

- **Will positions be created or eliminated in future years as a result of this legislation?**

No.

(Complete the following section only if an amendment to the budget is proposed.)

7) Change in Appropriations *(If the accompanying ordinance amends the budget please reflect the dollar amount to be appropriated by this legislation. Include the appropriate cost elements that are to be loaded by accounting. Indicate "new" in Fund Center column if new center needs to be created. Use additional space if needed.)*

Fund	Fund Center	Commitment Item	Functional Area	Funded Program	Grant	Sponsored Program	Amount

[Proceed to Public Involvement Section — REQUIRED as of July 1, 2011]

PUBLIC INVOLVEMENT

8) Was public involvement included in the development of this Council item (e.g. ordinance, resolution, or report)? Please check the appropriate box below:

☐ **YES:** Please proceed to Question #9.

☒ **NO:** Please, explain why below; and proceed to Question #10.

This is an amendment to an internal City procedure.

9) If "YES," please answer the following questions:

a) What impacts are anticipated in the community from this proposed Council item?

b) Which community and business groups, under-represented groups, organizations, external government entities, and other interested parties were involved in this effort, and when and how were they involved?


c) How did public involvement shape the outcome of this Council item?

d) Who designed and implemented the public involvement related to this Council item?

e) Primary contact for more information on this public involvement process (name, title, phone, email):

10) Is any future public involvement anticipated or necessary for this Council item? Please describe why or why not.

This is an internal City accounting procedure and does not warrant public involvement.



Jack D. Graham, CAO



CITY OF PORTLAND

OFFICE OF MANAGEMENT AND FINANCE

Charlie Hales, Mayor
Jack D. Graham, Chief Administrative Officer
1120 SW Fifth Ave., Suite 1250
Portland, Oregon 97204-1912
(503) 823-5288
FAX (503) 823-5384
TTY (503) 823-6868

DATE: July 10, 2013

TO: Mayor Charlie Hales

FROM: Jack D. Graham, Chief Administrative Officer

TITLE: Amend City of Portland Accounting Administrative Rule ARC-FIN-6.04 – Accounts Receivable (Resolution)

1. **INTENDED THURSDAY FILING DATE:** July 11, 2013
2. **REQUESTED COUNCIL AGENDA DATE:** July 24, 2013
3. **CONTACT NAME & NUMBER:** Jack D. Graham, 503.823.6953
4. **PLACE ON:** ☐ **CONSENT** ☒ **REGULAR** ☐ **TIME CERTAIN** @ _____
5. **BUDGET IMPACT STATEMENT ATTACHED:** ☒ **Y** ☐ **N**
6. **(2) ORIGINAL COPIES OF CONTRACTS APPROVED AS TO FORM BY CITY ATTORNEY ATTACHED:** ☐ **Yes** ☐ **No** ☒ **N/A**

7. BACKGROUND/ANALYSIS

The City has adopted Accounting Administrative Rules (FIN-6.0) to identify appropriate processes for all City bureaus to follow with regard to accounting practices. This resolution amends ARC-FIN-6.04 – Accounts Receivable.

The Council originally heard this resolution on June 26. Based on the discussion at that session and subsequent follow up with Commissioner Fritz, OMF is resubmitting the resolution with a few minor changes. These include: changing a number of references from “will” to “shall”; renaming the “Write-off Guidelines” to “Write-off Standards”; adding the Commissioner-in-charge to write-off approvals over \$25,000; and establishing a new tier of approval for write-offs over \$250,000 and establishing that these must go to City Council for approval based on the recommendation of the Bureau Director, CAO, and Commissioner-in-charge.

There are minor housekeeping changes to ARC-FIN-6.04 and one substantive change which is the addition of a new section on “forgiveness of debt”. This outlines the process by which certain accounts receivable (amounts owed to the City) can be removed from the City’s accounting records. Some accounts receivable amounts are so small that the City would incur more cost in staff time pursuing collection than the value of the accounts receivable. In such cases, collection efforts are not cost effective. At the same time, per best practices in accounting, such accounts receivable amounts should not remain indefinitely on the City’s books. Therefore, it is desirable to establish a valid process for removing these accounts receivables from the City’s records.

An Equal Opportunity Employer

To help ensure equal access to programs, services and activities, the Office of Management & Finance will reasonably modify policies/procedures and provide auxiliary aids/services to persons with disabilities upon request.

The cost of researching and collecting small overpayments from employees which are periodically recorded during regular payroll runs exceeds the monetary benefit of collection. Overpayments may be caused during mathematical rounding during retroactive payroll calculations, City initiated employee master data changes, or they may be caused during configuration changes to correct the SAP time and payroll schemas. All types of small overpayments require a substantial investment in City resources to collect the amounts owed. A large portion of the overpayments occurred after SAP go-live before HCM stabilization. Due to the large number of configuration changes during stabilization, it has been difficult and expensive to research multiple causes of individual small overpayments and obtain employee agreement to deduct the amount owed the City, as required by State wage and hour law.

Other City bureaus also have uncollectible accounts receivable and will benefit from this addition to the administrative rule as it will enable them to initiate a process to properly remove these amounts from their books.

8. FINANCIAL IMPACT

There will be a nominal loss of dollars resulting from the ability to write off the small amounts owed to the City. However, the offset is the cost of staff time not incurred that would result from spending time researching and processing these amounts. OMF estimates the net financial impact is a moderate savings.

9. RECOMMENDATION/ACTION REQUESTED

Approve resolution.

EXHIBIT A

FIN-6.04 - Accounts Receivable (AR)

ACCOUNTS RECEIVABLE (AR)

Administrative Rule Adopted by Council

ARC-FIN-6.04

Purpose

The purpose of this administrative rule is to establish minimum standards for management of accounts receivable and to provide bureaus with guidance for timely and efficient revenue collection efforts.

While prompt billing, timely collection, and accurate reporting are the goals, the emphasis of this administrative rule also includes maintaining good communications with customers, encouraging voluntary payment on overdue accounts, identifying actions necessary for collection of these accounts, and providing minimum requirements in managing and monitoring accounts receivable.

The bureaus are responsible for meeting the minimum standards in this administrative rule. Failure of bureaus to meet these standards does not waive the City's right to collect accounts receivable and does not create any rights of action for any account debtors or third parties.

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This administrative rule does not prohibit bureaus from taking additional collection actions, including, but not limited to, submission of overdue accounts to third party collection agencies and litigation.

Authority

Authority for this administrative rule is established in the City Charter and City Code. This administrative rule has been approved by the City Council.

Scope

This administrative rule applies to all accounts receivable citywide, whether processed through the City's central accounting system, through bureau-specific billing applications, or manually. Accounts receivable include all monies owed to the City for goods delivered to or services performed for other persons or organizations including contracts, grants, and leases. Specialized language used throughout this rule is common accounting terminology as established in Generally Accepted Accounting Principles.

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Exceptions to this rule may only be accomplished by a separate ordinance. Examples of existing exceptions include: Portland Housing Bureau for their loans receivable; grant reimbursements from federal, state, or private sources which are processed through Grants Administration in the Office of Management and Finance;

and water and sewer service billings processed through the Cayenta Utility Billing System for Portland Water Bureau and Bureau of Environmental Services.

Monitoring

The Accounting Division of the Office of Management and Finance (OMF Accounting Division) shall periodically monitor bureaus to assess compliance with the minimum standards of this rule. As instances of non-compliance are identified, bureaus shall be required to develop and implement a corrective action plan. The OMF Accounting Division shall provide assistance to bureaus, if requested, to develop this plan. The City Controller shall report all instances of non-compliance no less than annually to the Chief Administrative Officer (CAO) and City Council.

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Definitions

"Accounts Receivable" means money owed to the City for services or merchandise received by the customer on credit. Payment is generally due within 30 days after the service or merchandise has been received.

"Allowance for Doubtful Accounts" means an estimate of accounts receivable that will not be collected. The estimate is based on past experiences and an analysis of current accounts receivable.

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"Credit Memo" (short for Credit Memorandum) means a document issued by the City adjusting the products or services, quantities, and/or agreed-upon prices for products and services previously billed by the City to reflect reduction for items that the buyer returned or did not receive or that may have been billed in error.

"Forgiveness of Debt" means legal cancellation of a debt without requiring some form of payment or consideration in return. It is not a legal forgiveness of debt unless accompanied by the requisite legal documentation. A forgiveness action, in most instances, represents a taxable transaction for the party being forgiven.

"Other Receivables" means amounts owed to the City as a result of business transactions other than trade Accounts Receivable including, but not limited to, de minimus amounts due from employees or customers resulting from adjustments and/or overpayments caused by updates or technical corrections to the City's human resources and/or financial systems.

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"Subsidiary Ledger" means a group of accounts with common characteristics used to facilitate the accounting process.

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"Write-Off" means, in the context of Accounts Receivable, an accounting entry which eliminates a receivable balance that is no longer deemed administratively collectible. Administrative write-off does not, however, imply legal forgiveness or preclude legal action and future collection of the debt. It is not a legal forgiveness

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of debt unless accompanied by the requisite legal documentation. See "Forgiveness of Debt."

Customer Identification and Set-Up

1. The OMF Accounting Division shall be responsible for the set up and maintenance of the Accounts Receivable Customer Master records within the City's central accounting system.
2. The following standard customer information shall be collected by the bureaus and provided to the OMF Accounting Division for customer set up in the central accounting system's customer master records: customer's legal name, mailing address, physical address, phone number, and contact name and phone number, if applicable.
3. For bureau-specific billing systems, the bureau shall be responsible for set up and maintenance of the customer information in their respective systems as specified above.

Billing

1. Sales on credit shall be invoiced no less than monthly within 30 days of providing goods or services unless contracts or other written agreements require an alternate billing schedule.
2. In order to maximize transparency and centralize services for City customers, bureaus shall invoice its customers through the City's central accounting system. Other billing arrangements shall be pre-authorized by the City Controller.
3. Invoices shall be identified by unique invoice numbers and shall be assigned sequentially. Bureau and financial system-specific numbering formats may be established as long as the numbers contain a unique bureau identifier. For instances in which contracts or other written agreements require a specific form of invoice numbering, invoices shall be numbered in accordance with those agreements.
4. Invoices shall include a description of the goods or services provided, the date(s) those goods or services were provided, the amount due, and the invoice due date.
5. Invoice amounts shall be based on approved price lists, fee schedules, actual cost recovery, or signed contracts.
6. Subsidiary accounts receivable ledgers shall be reconciled to the general ledger each accounting period.
7. Credit balances at the end of each accounting period shall be analyzed by bureau staff, and a report with explanations shall be submitted quarterly to the OMF Accounting Division for review.

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Cash Receipting

1. Bureaus shall maintain adequate separation of duties among those responsible for cash receipts, cash disbursements, posting of entries to the accounts receivable subsidiary ledger and the general ledger, sales, and collections.
2. If adequate separation of duties is not possible due to limited staffing, alternate compensating controls shall be established through the Accounting Division. Alternating compensating controls could include such procedures as review by supervisors or managers, analytical review by an independent party, or verification by other staff.
3. For additional guidance relating to Cash Receipting, see also FIN-6.10-Cash.

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Collections

1. Detailed aging schedules for each accounting period are available to the bureaus through the accounting system. These schedules include the name of the customer or account number, the current amount due, a list of outstanding invoices, and an aging classification for each invoice showing the number of days past due.
2. Customers whose invoices are past due shall be contacted one or more times and the results of such contact shall be documented. Accounts that continue to be past due after such contact may be referred to a City-contracted collection agency in accordance with bureau collection policies.
3. Interest of 1% per month shall be charged on outstanding invoices more than 30 days past due unless interest is prohibited by statute, grants, contracts, or other written agreements, or an alternate rate is specified by statute, grants, contracts or other written agreements. Additional amounts may be added for a rebill charge at bureau discretion.
4. Bureaus shall submit a quarterly status report to the OMF Accounting Division for accounts more than 90 days past due, indicating what collection action has been taken on those accounts. Bureaus that maintain independent automated AR systems shall also submit an aging schedule to meet this requirement.
5. Upon referral by the bureau director, the City Attorney shall evaluate and determine appropriate legal action to collect delinquent accounts more than 180 days past due. In addition to initiating litigation, accounts less than \$5,000 may be referred by the City Attorney to Small Claims Court or recommended for other collection processes deemed appropriate by the City Attorney's Office.
6. Bureaus that maintain independent accounts receivable systems may use their own collections systems provided those systems have been approved by the City Controller.
7. Reductions, adjustments, or special payment arrangements require written approval in accordance with Write-off Guidelines, item 2. Documentation must be attached electronically to the system transaction or a hard-copy made available upon request.

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8. Billing corrections to adjust erroneous quantities, prices, or calculations require the written approval of an appropriately authorized bureau manager. Documentation must be attached electronically to the system transaction or a hard-copy made available upon request.

Write-Off Guidelines

1. When repeated collection efforts have been unsuccessful and after the account has been past due more than one year, bureaus shall write-off these amounts for accounting purposes.
2. Write-off of uncollectible amounts requires proper written authorization based on the following amounts:
 - Up to \$4,999 – Bureau Director or Bureau Director’s designee
 - From \$5,000 up to \$24,999 – Bureau Director
 - From \$25,000 up to \$249,999 – Bureau Director, Chief Administrative Officer and Commissioner-in-Charge of the impacted bureau
 - \$250,000 and above – City Council, with the written recommendation of the Bureau Director, Chief Administrative Officer, and Commissioner-in-Charge of the impacted bureau

Write-off without the appropriate level of authorization is disallowed.

3. Documentation accompanying written approval shall include: a summary of unsuccessful collection efforts including direct customer contacts; evidence of inability to find the debtor; evidence of lack of personal assets belonging to the debtor; or similar evidence indicating the debtor’s inability to pay.
4. Bureaus using alternate write-off processes as specifically authorized by City Code are exempt from the requirements of this section.
5. A write-off is an accounting transaction that appropriately adjusts the value of the City’s open accounts receivable in accordance with Generally Accepted Accounting Principles. The accounting write-off of an uncollectible account receivable does not legally forgive a customer’s debt to the City, and does not preclude a future collection or legal action.
6. Recovery of a previously written-off balance must be recorded in the financial accounting system.

Forgiveness of Debt

1. The Chief Administrative Officer may authorize the forgiveness for other receivables (as defined above) for an appropriately documented business purpose without undertaking collection activities as outlined above.
2. For situations in which there is an individual or multiple small-dollar corrections and/or overpayments, it may be deemed inefficient and/or ineffective for the City to bill and/or pursue collection of such receivables.

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- Bureau Directors or their designees must approve amounts to \$4,999.
- Bureau Directors must approve amounts of \$5,000 to \$24,999.
- Both the Bureau Director and the City Chief Financial Officer must approve amounts of \$25,000 or more.

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3. For each such situation, the Chief Administrative Officer may establish a forgiveness threshold of \$50 or less. Accounts below the established threshold shall be forgiven and will not be subject to potentially costly collection activities. Accounts over the established threshold shall be subject to the usual collection activities as described above.
4. The rationale for threshold selection shall be documented and shall demonstrate that the selected level was fairly determined and does not result in any undue or disproportionate benefit to any individual or class of customer or employee.
5. Forgiveness of debt, in most instances, represents a taxable transaction for the party being forgiven and shall be recognized appropriately in accordance with published Internal Revenue Service regulations and guidelines.

Financial Reporting

1. Outstanding receivables shall be recorded and related revenues will be recognized as appropriate throughout the year on an on-going basis.
2. Revenues shall be recorded on a modified accrual basis in governmental funds and on an accrual basis in enterprise and internal service funds.
3. Bureaus that maintain independent automated accounts receivable systems shall submit monthly and/or year-end journal entries as appropriate to record and/or adjust outstanding receivables.
4. An allowance for doubtful accounts shall be maintained and adjusted at fiscal year-end to reflect estimated uncollectible accounts.
5. This latter balance shall be determined based on analysis by bureau staff, and documentation of this analysis shall be provided to the OMF Accounting Division in support of the year-end adjusting journal entry.

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Deleted: This allowance will be based on an analysis by bureau staff to determine those accounts that are currently outstanding but for which collection is unlikely. Documentation of this analysis shall be provided to the Accounting Division to support the year-end journal entry.

History

Resolution No. 36248, originally adopted by Council September 1, 2004.
 Revised by Resolution No. 36435, adopted by Council September 6, 2006.
 Revised by Resolution No. #####, adopted by Council July ##, 2013.

REFERRED TO COMMISSIONER OF
FINANCE AND ADMINISTRATION

RESOLUTION No.

Amend City of Portland Accounting Administrative Rule ARC-FIN-6.04 – Accounts Receivable to reflect best practices and update names of the appropriate bureaus (Resolution)

WHEREAS, City of Portland Code section 3.15,040 provides the Controller with specific authority to establish, maintain, and enforce citywide accounting policies; and

WHEREAS, in Resolution No. 36248 of September 1, 2004, Council adopted nine Accounting Administrative Rules to address critical needs for accounting guidance noting that additional such rules were under development and would be brought to Council for consideration at a future date; and

WHEREAS, in Resolution No. 36435 of September 6, 2006, Council amended the nine existing Accounting Administrative Rules and adopted five new Accounting Administrative Rules; and

WHEREAS, ARC-FIN-6.04 – Accounts Receivable is now out-of date and needs to be revised to reflect best practices; and

WHEREAS, ARC-FIN-6.04 – Accounts Receivable has been amended and reviewed by City staff during the standard 15-day review and comment period; and

WHEREAS, the Office of Management and Finance will be conducting a review of all Accounting Administrative Rules in FY2013-14 to consider a broader set of potential amendments and may consider additional changes to ARC-FIN-6.04 as necessary.

NOW, THEREFORE, BE IT RESOLVED that Accounting Administrative Rule ARC-FIN-6.04 be amended as shown in Exhibit A; and

BE IT FURTHER RESOLVED that the City Controller shall be responsible for the implementation and enforcement of ARC-FIN-6.04 and all other Accounting Administrative Rules; and

BE IT FURTHER RESOLVED that this resolution is binding City policy.

Adopted by the Council:

Commissioner: Mayor Hales
Prepared by: Jane Kingston
Date Prepared: July 10, 2013


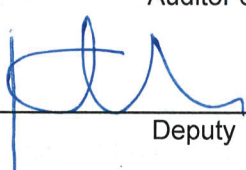

LaVonne Griffin-Valade
Auditor of the City of Portland
By

Deputy

Agenda No.
RESOLUTION NO.

Title

Amend City of Portland Accounting Administrative Rule ARC-FIN-6.04 – Accounts Receivable (Resolution)
to reflect best practices and update names of the appropriate
bureaus

<p>INTRODUCED BY Commissioner/Auditor: Mayor Hales</p>	<p>CLERK USE: DATE FILED <u>JUL 19 2013</u></p>
<p>COMMISSIONER APPROVAL  Mayor—Finance and Administration - Hales</p>	<p style="text-align: center;">LaVonne Griffin-Valade Auditor of the City of Portland</p> <p>By:  Deputy</p> <p>ACTION TAKEN: JUL 24 2013 REFERRED TO COMMISSIONER OF FINANCE AND ADMINISTRATION</p>
Position 1/Utilities - Fritz	
Position 2/Works - Fish	
Position 3/Affairs - Saltzman	
Position 4/Safety - Novick	
<p>BUREAU APPROVAL</p> <p>Bureau: OMF  Bureau Head: Jack D. Graham, CAO</p>	
<p>Prepared by: Jane Kingston Date Prepared: July 10, 2013</p>	
<p>Financial Impact & Public Involvement Statement</p> <p>Completed <input checked="" type="checkbox"/> Amends Budget <input type="checkbox"/></p>	
<p>Portland Policy Document If "Yes" requires City Policy paragraph stated in document. Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>	
<p>City Auditor Office Approval: required for Code Ordinances</p>	
<p>City Attorney Approval: required for contract, code, easement, franchise, charter, Comp Plan</p>	
<p>Council Meeting Date July 24, 2013</p>	

AGENDA
<p>TIME CERTAIN <input type="checkbox"/></p> <p>Start time: _____</p> <p>Total amount of time needed: _____ (for presentation, testimony and discussion)</p>
<p>CONSENT <input type="checkbox"/></p>
<p>REGULAR <input checked="" type="checkbox"/></p> <p>Total amount of time needed: <u>10 min</u> (for presentation, testimony and discussion)</p>

FOUR-FIFTHS AGENDA	COMMISSIONERS VOTED AS FOLLOWS:	
	YEAS	NAYS
1. Fritz	1. Fritz	
2. Fish	2. Fish	
3. Saltzman	3. Saltzman	
4. Novick	4. Novick	
Hales	Hales	