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HOUSING AUTHORITY OF THE CITY OF PORT HUENEME  
ADMINISTRATIVE POLICIES AND PROCEDURES

POLICY #: <u>003</u> ISSUED: <u>12/5/2016</u> EFFECTIVE: <u>12/5/2016</u> CANCELLATION DATE: <u>N/A</u> SUPERSEDES: <u>N/A</u>	SUBJECT: WRITE OFF POLICY
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**PURPOSE:**

To ensure that debts and accounts receivable balances determined to be uncollectible must be written off in a timely manner.

**POLICY:**

1. Any account older than one year with no payments within the prior six months is eligible to be written off.
2. Any account older than six months as of June 30 will be reserved as doubtful unless the City has information to support the debt as collectible within the next six months.
3. Collections activity may still continue on items that have been written off.
4. All legal methods of collection will be utilized including use of collection agencies, including the Franchise Tax Board Tax Intercept Program.
5. Any account designated as uncollectable, must be approved by the Board of Commissioners and a formal written board resolution listing the types of charges, and total amounts due. This resolution shall be recorded in the official Housing Authority Minutes.
6. The Executive Director will notify the Authority's accountant of this decision to write off the uncollectable account and instruct the accountant to write off the charges from the Authority's Accounts Receivable ledgers.