

Minutes

Accounts Receivable Core Committee (ARCC)



Meeting Date: August 15, 2018 2:00pm-3:00pm

Location: Executive Building, Conference Room A

Attendees: Heidi Baker (DHS/OHA), Sheila Banke (DOJ), Stacey Chase (DAS-SWARM), Travis Clark (DHS/OHA), Kim Courtright (ODA), Sharrie Cripe (OPRD), Todd Evans (DOR-OAA), Svetlana Fadden (OPAR), Kimberly Hall (WRD), Steven Ito (DOR), Caty Karayel (REA), Craig Kiernan (OHCS), Ruth Kirksey (ODOT), Doug Kleebe (ODOT), Katya Medvedeva (DAS), Jesse Moore (HECC), Dora Olivan (DCBS), Shawn Range (SLO), Katie Titus (OSP), Dana Zeimantz (CCB)

Attendees by phone: Elisa Anguiano (DOC), Dean Criscola (OED), Marie Elkins (PERS), Jennifer Hodgdon (OSL), Aaron Hunter (ODVA), Juan Serratos (DOJ-DCS), Mary Smith (PERS), Gayle Stevens (OCB)

ITEM	ACTION, DISCUSSION
Welcome and introductions	
SWARM updates <ul style="list-style-type: none"> - Policy Development & Review Subcommittee - PCF Contract Review Subcommittee - Vendor coordination 	<p><u>Policy Development & Review Subcommittee</u></p> <p>The subcommittee updated 15 OAM Chapter 35 policies:</p> <ul style="list-style-type: none"> • Nine have been approved and incorporated into the OAM • Two are pending approval • Three out currently out-for-comment until Aug. 24 • One is being reviewed by Department of Justice <p>Three policies are pending review by the subcommittee (these represent the final assignment for the subcommittee).</p> <p>Please review the updated OAM Chapter 35 policies and revise agency policies and procedures accordingly.</p> <p>When policies are out-for-comment on the OAM webpage, please review and provide feedback within the timelines referenced. Email notifications are distributed via the A/R news group and the CAFR contact list when OAM policies are published for comment.</p> <p>For more information, please send an email to Stacey.A.Chase@oregon.gov.</p> <p><u>PCF Contract Review Subcommittee</u></p> <p>The private collection firm (PCF) Contract Review Subcommittee finished reviewing and commenting on all sections of the Statement of Work. Next steps will be for Gerold to take all the comments and draft language changes for the</p>

	<p>Statement of Work and distribute to the subcommittee for comment.</p> <p>Gerold received the DAS Procurement Request For Proposal (RFP) and State Price Agreement templates to review. When the subcommittee meets next, the focus will be on the solicitation process and the evaluation criteria for submitted proposals (this is a key part of the solicitation process).</p> <p>The goal is to have the solicitation “on the street” in early 2019 with the intent to have signed contracts in place by July 2019 to allow for an overlap between existing contracts that expire in 2021 (affecting accounts that are already assigned) and the new contracts (which will affect accounts assigned after the effective date of the new contracts).</p> <p>To participate in the evaluation of submitted proposals, please send an email to Gerold.Floyd@oregon.gov.</p> <p><u>Vendor coordination</u></p> <p>As of Aug. 10, the coordination of vendor payment process redirected vendor payments totaling \$296 thousand to apply towards tax debts owed (the total amount includes vendor payments issued by ODOT and SFMA client agencies).</p> <p>Please encourage agency accounts payable representatives to review the list of frequently asked questions (FAQ) provided on the Executive Order 17-09 webpage.</p> <p>A project team consisting of representatives from DAS-SFMS, DOR, and SWARM continue to monitor the process and will update the list of FAQs as necessary. Information related to this process is distributed through the SFMS News List.</p> <p>The project team is interested in feedback about the process. To share your agency’s experience, please send an email to Stacey.A.Chase@oregon.gov.</p>
<p>OAA assignments</p> <ul style="list-style-type: none"> - Garnishable debts 	<p>Stacey asked that agencies review all accounts assigned to DOR-OAA flagged as eligible for garnishment to verify the accounts were liquidated in accordance with OAM 35.30.30, conditions 1-4. Agencies need to establish separate DOR-OAA program codes for garnishable and non-garnishable debts.</p> <p>For more information, please contact the SWARM Analyst assigned to your agency.</p>
ARPM data and LFO reporting	<p>Some of the Accounts Receivable Performance Measure (ARPM) data reported to SWARM relates to liquidated and delinquent account data reported to the Legislative Fiscal Office (LFO).</p>

	<p>Gerold provided examples of the related data points for agencies to evaluate when completing the ARPM and LFO reports due Oct. 1 (refer to Appendix A).</p> <p>Related data points:</p> <ol style="list-style-type: none"> 1. The ARPM total liquidated and delinquent collections value should match the LFO Section II collections value. 2. The ARPM total number of accounts assigned relates to the LFO Section IIIa and Section IIIb account additions. <ol style="list-style-type: none"> a. The LFO report account assignment additions may be greater than the ARPM report account assignment total because the LFO report includes all account assignments; whereas, the ARPM report only includes the first account assignment. b. The ARPM report account assignment total should not be more than the LFO report account assignment additions. 3. The ARPM total write-off value relates to the LFO Section II write-off value. <ol style="list-style-type: none"> a. The LFO write-off value may be less than the ARPM write-off value if delinquent accounts were written off that were not liquidated. b. The ARPM report write-off value should not be less than the LFO report write-off value. <p>For more information, please contact the SWARM Analyst assigned to your agency.</p>
<p>The Buzz</p> <ul style="list-style-type: none"> - Newsletter article topics 	<p>Have a topic for a newsletter article? Interested in submitting an article describing your agency's successes?</p> <p>Please send an email to Stacey.A.Chase@oregon.gov.</p>
<p>Training update:</p> <ul style="list-style-type: none"> - LFO training Aug. 29 (iLearn) - A/R 101 (iLearn) - SWARM website <ul style="list-style-type: none"> o Offers in compromise o Use of SSN for debt collection o A/R performance measure reporting (part 1) o SB1067 centralization (May 2018) o Efficient/Effective A/R Management (Jan. 2018) o Bankruptcy 101 (Oct. 2017) 	<p><u>LFO training</u> The fiscal year 2018 LFO liquidated and delinquent account report training is scheduled for Aug. 29. This year's training will include a more detailed overview of the reporting requirements including a description of the new LFO reporting requirements and other annual reporting requirements.</p> <p>Agencies are encouraged to review the updated LFO Reporting Manual. Registration is available in iLearn. Space is limited, so register soon.</p> <p><u>A/R 101 online course</u> The A/R 101 online course was updated to reflect the statutory changes that took affect Jul.1. A/R professionals, managers who oversee A/R processes and employees new to A/R are encouraged to complete the course.</p>

	<p><u>SWARM website recorded training</u></p> <p>The SWARM website includes several recorded training presentations.</p> <ol style="list-style-type: none"> 1. Go to the SWARM website, 2. Select the Training and Resources link located in the left navigation box, then 3. Select the accounts receivable training and workshops link. <p>Additional recorded training presentations related to establishing ARPM targets and using ARPM data as a management tool will be posted soon.</p> <p>For more information about available training or to propose a training topic, please contact the SWARM Analyst assigned to your agency.</p>
Roundtable	<p>Craig Kiernan (OHCS) suggested liens as a training topic.</p> <p>Heidi Baker (DHS/OHA) suggested adding language to the OAM pertaining to any statute of limitations for collecting state agency debt.</p>

Next meeting:

September 19, 2018

2:00pm-3:00pm

Executive Building, Room A

Upcoming events are listed on the SWARM website:

<http://www.oregon.gov/das/Financial/Acctng/Pages/AR.aspx>

APPENDIX A

Collections-

	A	B	C	D	E	F	G
1	Agency: 0						
2							
3	Accounts Receivable Performance Measures (ARPM)				Fiscal Year:		2018
4	Required Quarterly ARPM:				Quarter ending:		June 30
5	105. Total receivable collections						
6							
7	Description: Agencies shall measure their total A/R collected during the quarter and the amount of those collections that are applied to L&D accounts.						
8							
9	Measurement components	Current	Q1 (Jul-Sep)	Q2 (Oct-Dec)	Q3 (Jan-Mar)	Q4 (Apr-Jun)	Total
10	Total agency accounts receivable (A/R) collections	\$ -					\$ -
11	Total liquidated and delinquent (L&D) collections	\$ -					\$ -
12	L&D collections as a % of total collections	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13							
14	Agency target for <u>current</u> quarter - total A/R collections	\$ -					
15	Agency target for <u>current</u> quarter - total L&D collections	\$ -					
16							
17	Total A/R collections - difference between actual and target	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total L&D collections - difference between actual and target	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20	Agency target for <u>next</u> quarter - total A/R collections	0.00%					
21	Agency target for <u>next</u> quarter - total L&D collections	0.00%					
22							
23							
24	Agency comments:						
25							
26							
27							
28							
29							

Summary **Qtr (Req.) - Collections** Qtr (Req.) - 90 days past due Annual (Req.) - Days to assign Annual (Req.) - Days to collect Annual (Req.) - Writeoff

Fund Report for GF General Fund - Fiscal Year 2018

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Section II

(Refer to instructions for section II)

Note: Use Whole Dollars. Do not use Dollar signs, commas or periods between the numbers(eg. \$1,234 should be entered as 1234)

Liquidated and Delinquent Accounts	[A] Number Of Accounts	[B] Dollar Value(\$)
Beginning Balance 07/01/2017	0	0
Additions:	0	0
Collections:		(0)
Accounts Closed:	(0)	
Write-Off's:	(0)	(0)
Adjustments:		0
Reversals:	(0)	(0)
Ending Balance 6/30/2018	0	0
Unassigned Accounts/Doubtful Accounts	[A] Number Of Accounts	[B] Dollar Value(\$)
Total Unassigned, Non-exempt Accounts	0	0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	0
Doubtful Accounts	0	0

APPENDIX A

Days to Assign-

	A	B	C	D	E	F	G	H
1		Agency:	0					
2								
3	Accounts Receivable Performance Measures (ARPM)						Fiscal Year:	2018
4	Required Annual ARPM:							
5	107. Days to assign							
6								
7	Description: Agencies shall measure the number of days from the Mandatory Collection Agency Transfer (MCAT) eligibility date, as defined in OAM 35.40.10, to the date of assignment to the Department of Revenue Other Agency Accounts (DOR-OAA) or to a private collection firm (PCF). Agencies shall report the number of accounts that were assigned in less than 30 days, 31-60 days, 61-90 days, 91-180 days, 181-365 days, and over 1 year. The assignment requirements of ORS 293.231, OAM 35.40.10 and Executive Order 17-09 dictate the mandatory timeline for when an account							
8								
9	Measurement components	0-30 days	31-60 days	61-90 days	91-180 days	181-365 days	Over 1 year	Total
10	Number of accounts assigned							0
11	% of accounts assigned	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12								
13	Agency target <u>current</u> fiscal year - % of accounts assigned							0.00%
14								
15	Difference between actual and target	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
16								
17	Agency target for <u>next</u> fiscal year - % of accounts assigned							0.00%
18								
19								
20	Agency comments:							
21								
22								
23								
24								
25								
26								

Summary
Qtr (Req.) - Collections
Qtr (Req.) - 90 days past due
Annual (Req.) - Days to assign
Annual (Req.) - Days to collect
Annual (Req.) - Writeoffs
Annual (Req.) - Days to assign

APPENDIX A

The total accounts reported in the Days to Assign ARPM should be relative to the additions reported in LFO sections IIIa and IIIb. The number may not be the same because the LFO report includes accounts that have been returned by DOR and then assigned to a PCF. The ARPM only should include the first assignment.

Section III a. *(Refer to instructions for section III)*

Note: Use Whole Dollars. Do not use Dollar signs, commas or periods between the numbers(eg. \$1,234 should be entered as 1234)

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)	[A] Number Of Accounts	[B] Dollar Value(\$)
Beginning Balance	0	0
Addition:	0	0
Collections:		(0)
Accounts Satisfied	(0)	
Forward to PCF	(0)	(0)
Returned to Originating Agency	(0)	(0)
Accounts Outstanding	0	0
DOR Collection Fees	[A] Number Of Accounts	[B] Dollar Value(\$)
Collection Fees Paid by Debtors	0	0
Collection Fees Paid by Originating Agency	0	0

Section III b. *(Refer to instructions for section III)*

Private Collection (ORS 293.231)	[A] Number Of Accounts	[B] Dollar Value(\$)
Beginning Balance	0	0
Addition:	0	0
Collections:		(0)
Accounts Satisfied	(0)	
Return to DOR	(0)	(0)
Returned to Originating Agency	(0)	(0)
Accounts Outstanding	0	0
Private Collection Fees	[A] Number Of Accounts	[B] Dollar Value(\$)
Collection Fees Paid by Debtors	0	0
Collection Fees Paid by Originating Agency	0	0

APPENDIX A

Write-offs-

	A	B	C	D	E	F	G	H	I	J	K				
1	Agency:		0												
2															
3	Accounts Receivable Performance Measures (ARPM)					Fiscal Year:		2018							
4	Required Annual ARPM:														
5	109. Write-offs as a % of available accounts receivable (A/R)														
6	Description: Agencies shall measure the percentage of available accounts that were written off during a period of time against the total A/R owed during the same period. Agencies should only include write-offs where the debt is still legally enforceable. Do not include accounts that were discharged in bankruptcy, compromised or settled with a debtor or that were cancelled under specific agency authority to cancel debts.														
7															
8															
9	Measurement components					Current									
10	Total \$ value of write-offs during fiscal year														
11	Total \$ value of A/R at the beginning of fiscal year (beginning balance)														
12	Total \$ value of A/R established during fiscal year (additions)														
13	Write-offs as a % of total available A/R					#DIV/0!									
14															
15	Agency target for <u>current</u> fiscal year - write-offs as a % of total available A/R														
16															
17	Difference between actual and target:					#DIV/0!									
18															
19	Agency target for <u>next</u> fiscal year - write-offs as a % of total available A/R														
20															
21															
22	Agency comments:														
23															
24															
25															
26															
	Summary					Qtr (Req.) - Collections		Qtr (Req.) - 90 days past due		Annual (Req.) - Days to assign		Annual (Req.) - Days to collect		Annual (Req.) - Writeoffs	

Fund Report for GF General Fund - Fiscal Year 2018

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Section II (Refer to instructions for section II)

Note: Use Whole Dollars. Do not use Dollar signs, commas or periods between the numbers(eg. \$1,234 should be entered as 1234)

Liquidated and Delinquent Accounts	[A] Number Of Accounts	[B] Dollar Value(\$)
Beginning Balance 07/01/2017	0	0
Additions:	0	0
Collections:		(0)
Accounts Closed:	(0)	
Write-Off's:		(0)
Adjustments:		0
Reversals:	(0)	(0)
Ending Balance 6/30/2018	0	0
Unassigned Accounts/Doubtful Accounts	[A] Number Of Accounts	[B] Dollar Value(\$)
Total Unassigned, Non-exempt Accounts	0	0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	0
Doubtful Accounts	0	0

Generally an account would not qualify for write-off unless it met the definition of liquidated; however, there could be some cases that a write-off would not be a liquidated account which would be subject to ARPM reporting and not in the LFO data. Agencies should include notes in the ARPM report if this occurs.