



WASHOE COUNTY, NEVADA BILLING, RECEIVABLES AND DEBT COLLECTION POLICY

Purpose of the Policy

Pursuant to Nevada Revised Statutes (NRS) 354.255 and 244.207, and Washoe County Code 15.191 assigning the Comptroller to oversee the centralized billing and collection of money owed or due the County, this policy establishes the standards for billing of amounts due, accounts receivable, collection of delinquent accounts, and removal of uncollectible accounts from the County's financial records.

History

02/28/2012 Adopted

Definitions

Washoe County departments: All departments, agencies, and courts under the guidance of the Washoe County Board of County Commissioners (BCC).

Billing: A statement of debts due Washoe County departments for specific services, taxes, fines, or other fees.

Debtor account: All debts incurred by individuals or organizations and the history of those debts.

Accounts receivable: All debts due Washoe County departments for specific services, taxes, fines, or other fees, including the data system, and the records used to manage and administer the debts.

Overdue account: A debt not paid by the due date that has not yet exceeded the Washoe County department's debt collection period. This is typically from 30 to 90 days.

Delinquent account: A debt that is past due in excess of the Washoe County department's debt collection period for payment and is eligible for submission to the Comptroller's Office Collection Division.

Collectable delinquent account: A delinquent account that has been reviewed by the originating Washoe County department to ensure all data regarding the debt is accurate and qualifies for collection under the rules of the Fair Debt Collection Practices Act (FDCPA).

Application

This policy is applicable to all Washoe County departments, elected and appointed officials, and staff authorized to bill and collect for Washoe County, unless specifically exempted in Washoe County Code or NRS.

Policy

1. The County Comptroller shall establish procedures for Washoe County departments to ensure compliance with this policy. These procedures will be made available on the Comptroller's website for department information and use.





2. Washoe County departments shall establish their own procedures for the administration of their accounts receivable and debt collection activities to ensure compliance with this policy and with the procedures established by the Comptroller's Office.
3. All amounts due to Washoe County departments shall be billed to the debtor within 30 days of when the debt becomes due. Billings shall include sufficient information to enable the debtor to remit payment, and to notify the debtor that fees and interest may be applied to delinquent debts.
4. Washoe County departments, in the administration of their accounts receivable, shall perform follow-up with overdue debtors on at least a monthly basis, shall review and verify that overdue accounts are collectable, and shall provide the Comptroller's Office with a report of their accounts receivable on a quarterly basis.
5. Washoe County departments must submit to the Comptroller's Office all collectable delinquent accounts when the Washoe County department is unsuccessful in their collection efforts (NRS 354.255) and/or when the debt is ninety (90) days past due. At the time a delinquent account is submitted to the Comptroller's Office, an allowance for doubtful accounts must be recorded.
6. To the extent allowed by law, a collectable delinquent account submitted to the Comptroller for collection shall be assessed interest and fees. The County Comptroller will post the applicable rates and assessments in their office and on their website.
7. The County Comptroller may, through cooperative agreements, assign the responsibility for collection of Washoe County debts to the Office of the State Controller and/or other collection organizations external to the County, pursuant to County code 15.191. These agreements may include additional charges to be assessed on the account, to the extent allowed by law.
8. Amounts collected by the County Comptroller will be credited to fees, interest and Washoe County department revenue on a pro-rata basis. Washoe County departments will be notified of amounts collected on their behalf on at least a monthly basis.
9. Upon determination by the Comptroller that a debtor account is uncollectable, the account will be submitted to the BCC for approval to strike from further collection efforts and the County's financial records, in accordance with NRS 354.257.
10. The Comptroller's Office will report to the BCC on a quarterly basis the billing and collection activity submitted to the Comptroller in accordance with this policy.

