
**BOARD OF COUNTY COMMISSIONERS
HILLSBOROUGH COUNTY
TAMPA, FLORIDA 33601**

BOARD POLICY - SECTION NUMBER: 03.04.26.00/ LS-02

SUBJECT: ACCOUNTS RECEIVABLE-LIBRARY SERVICES

EFFECTIVE DATE: NOVEMBER 6, 2008

SUPERSEDES: NEW

Purpose:

To establish a policy for the recording of Hillsborough County Library Services Department (Library Services) accounts receivable and the write-off of any accounts deemed uncollectible, in the official financial records of the Board of County Commissioners (BOCC).

Policy

Library Services shall maintain a system which provides for the appropriate recording and reporting in the BOCC official financial records of all funds due to Library Services from its customers and patrons. Library Services shall use reasonable and cost effective means to pursue and collect these accounts receivable. The Director of Library Services (Director), collaboratively with the Clerk of the Circuit Court BOCC Accounting Department (Clerk), shall establish the department's operating procedures for the recording, reporting, review and collection of these accounts receivable.

The Director shall review accounts receivable on a quarterly basis (as of December 31, March 31, June 30 and September 30) to ensure that accounts are being monitored routinely for collection and , if necessary, to deem any delinquent accounts as uncollectible. Accounts receivable that are delinquent for three years or more from the date the debt was incurred may be deemed uncollectible and presented to the Clerk for review. After the Clerk's review and agreement, the Director shall submit the uncollectible accounts for BOCC consideration and approval to remove them from the financial records on the next BOCC agenda. Such requests shall be fully documented by Library Services and at a minimum shall include a list of each account's age, number and amount.

Removal of delinquent accounts receivable from the financial records does not release the debtor from the obligation to the County. Therefore, it does not preclude Library Services from subsequent collection efforts and from obtaining and accepting payment to the extent that such efforts are reasonable and cost effective.

Oversight Responsibility:

It is the responsibility of Library Services, under the direction of the County Administrator, to implement this policy.

Approved by: Board of County Commissioners
Approval Date: November 6, 2008