



Division of State Parks

Financial #10-9	Debt Collection Management	Rev. 3/2011	Page 1 of 2
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REFERENCES: NRS.353C

PURPOSE: To provide guidelines for the management of uncollected debt/revenue receivables.

ORGANIZATION: The division will monitor uncollected debt and follow the procedures on debt collection as set forth by the controller's office and in NRS Chapter 353c.

PRIOR POLICY: This policy supersedes the prior policy dated 9/26/03.

PROCEDURE:

- I. An Accounts Receivable Subsidiary Ledger will be maintained for all debt. The ledger will include the agency number, name of the debtor, Federal ID# or social security # (if available), mailing and physical address (if different), phone number and amount due. The ledger will also state whether the amount due is a returned check or another type of receivable. Posting to the ledger will be authorized by appropriate documents such as returned checks from the Treasurer's Office, billing letters or write off/write down (decrease amount to be paid) memos.
- II. Letters will be sent **certified return receipt requested** to individuals who have had checks returned to the agency in the amounts of \$25.00 or greater. The letter will request repayment of the returned check in the correct amount by cashier's check or money order. For returned checks less than \$25.00, a letter requesting repayment will be sent to the person. The letter will also request a payment of \$25.00 for a returned check charge.
- III. Repayments of returned checks or payments of receivables will constitute documentation for removing the receivable from the Accounts Receivable Subsidiary Ledger. If repayment is on a returned check, a letter acknowledging receipt of repayment will be sent out. If payment is revenue receivable, an *UF-7* receipt will be completed and a copy will be sent to the debtor who made payment.
- IV. The accounts Receivable Subsidiary Ledger would be submitted monthly to the Administrative Services Officer (ASO III) for review and approval. Once turned over the controller's Office, these receivables can be removed from the Accounts Receivable Subsidiary Ledger.
- V. After 60 days, the accounts receivable subsidiary ledger should be submitted to the Controller's Office for collection, unless in active negotiation to receive payment.

RULES:

All division staff will take affirmative action to collect payment of debt when collection efforts are cost effective.

Original signed by: SIGNED	3/04/11
David K. Morrow, Administrator	Date

Original signed by: SIGNED	3/8/11
Leo Drozdoff, Director	Effective Date

Copy to Regions: 3/11/11

Review Date: _____