## PROCEDURE

**Authority:** POL-U5352.08 Collecting on Accounts and Writing Off Debts Owed to the University

**Effective Date:** May 19, 2015

**Approved By:** Teresa Hart, Director Financial Services

### Cancels:

- See Also:

### PRO-U5352.08A WRITING OFF UNCOLLECTIBLE ACCOUNTS

#### Action by:  
Student Business Office (SBO) Fiscal Specialist  
SBO Program Specialist 2  
Accounting Services  
SBO Manager  
SBO Program Specialist 2

#### Action:

1. **Generates** TWRCOLC Report quarterly to review flagged accounts deemed uncollectible.

2. **Reviews** individual accounts to determine if due diligence done.

3. **Gives** report to Program Specialist 2.

4. **Reviews** individual account balances against balances in Banner for accuracy.

5. **Submits** report to Accounting Services and SBO Manager by the end of each quarter (6/30; 9/30; 12/31; 3/30).

6. **Writes off** accounts by detail code.

7. **Completes** secondary review of due diligence.

8. **Contacts** Accounting Services if any account is determined to have been inappropriately submitted.

9. **Notes** any corrections made on report.

10. **Reverses** any incorrectly submitted accounts requested by SBO Manager.

11. When secondary review complete **returns** report to SBO Program Specialist 2 and **discusses** any corrections made.

12. **Requests** Program Specialist 2 to prepare a *Summary Write-Off Report* of written off accounts.

13. **Prepares** *Summary Write-Off Report* of written off accounts.
<table>
<thead>
<tr>
<th>Action by:</th>
<th>Action:</th>
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<tbody>
<tr>
<td>SBO Program Specialist 2 (cont.)</td>
<td>14. <strong>Submits</strong> <em>Summary Write-Off Report</em> to SBO Manager</td>
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<tr>
<td>SBO Manager</td>
<td>15. <strong>Reviews</strong> <em>Summary Write-Off Report.</em></td>
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<td>16. No later than one week following the end of each quarter (6/30; 9/30; 12/31; 3/30) <strong>submits</strong> <em>Summary Write-Off Report</em> to the:</td>
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<tr>
<td></td>
<td>a) Director of Financial Services (DFS),</td>
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<td>b) Assistant Vice President (AVP) for BFA, and</td>
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<td>c) Assistant Attorney General (AAG).</td>
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<td>DFS, AVP for BFA, and AAG</td>
<td>17. <strong>Review</strong> summary report and contacts SBO Manager if have any questions or recommendations.</td>
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<td>SBO Manager</td>
<td>18. Following any discussion with DFS, AVP for BFA, and/or AAG, <strong>contacts</strong> Accounting Services if any account is determined to have been inappropriately submitted.</td>
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<tr>
<td>Accounting Services</td>
<td>19. <strong>Reverses</strong> any incorrectly submitted accounts requested by SBO Manager.</td>
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