

Minutes

Accounts Receivable Core Committee (ARCC)



Meeting Date: October 19, 2021
2:00 pm-3:30 pm

Location: Virtual meeting via Microsoft Teams







Attendees: Andria Abrahamson (Aviation); Heidi Baker (DHS); Sheila Banke (DOJ); Shannon Banks (DEQ); Brad Batchelor (PUC); Erica Hilton-Baumann (OHCS); Nikki Bennett (DOR-OAA); Amy Brewer (OSP); Maggie Carrasco (DLCD); Susan Cha (OCB); Shelley Coffey (OSBAE); Kim Courtright (ODA); Andrea Cox (DAS); Dean Criscola (OED); Michael Davidson (Lottery); Kyle Davis (ODE); Richard Dredge (DCBS); Dan Dunn (DAS); Maribel Dykstra (OED); Marie Elkins (PERS); John Etherington (OSBN); Mini Fernandez (DAS); Joseph Flager (DSL); Gerold Floyd (DAS-SWARM); Connie Flowers (ODE); Olga Fokina (OMB); Laura Fouts (OHA); Theresa Gahagan (DAS-SWARM); Kim Gladwill-Rowley (LCB); Daniel Goettsch (DCBS); Kimberly Hall (WRD); Chrissy Henigan (BOP); Jennifer Hodgdon (Lottery); Dale Hoffman (OSP); Steven Ito (DOR); Dennis Johnson (WOU); Caty E Karayel (REA); Craig Kiernan (OHCS); Doug Kleeb (ODOT); Tiffany M. Lane (DHS); Pam Lara (DSL); Bill Lee (DAS); Juliata Lengkong (OYA); Becky Maison (OGEC); Preston Marchant (BOAT); Alejandra Martinez (DAS); Lindsay McFadden (DAS); Derrick McIntosh (OED); Katya Medvedeva (DAS); Kristie Miller (ODE); Katy Moreland (DAS); Michelle Morin (ODF); Abigail Nonte-Clark (ODF); Sue Nunley (DOJ); Doris Oliván (DCBS); Michael Peppler (ODOE); Matthew Powell (DPSST); Maricela Pureco (OJD); Mackenzie G Purnell (BCE); Jill Reece (OYA); Bridgett Relphorde (Leg Admin); Allan Rempel (DGMI); Lyubov Salov (DAS); Lisa Sardinha (Aviation); Barbara Seaman (PUC); Michelle Scholl (ODOT); Julie Strauss (DHS); Melissa Tominaga (PERS); David Villani (OED); Susan Westin (OSL); Adam Wilson (OED); Jessica Zachary (HECC); Rick (guest)

ITEM	TIME STAMP	ACTION, DISCUSSION
Welcome and introductions	0:02:05	
SWARM announcements	0:03:55	Theresa reminded everyone that the ARPM report for Q1 FY2022 is due to SWARM (SWARM@das.oregon.gov) no later than Nov 1. Be sure to use the new ARPM template.
Revised ARPM reporting template for FY2022 On October 12 th , SWARM sent out to the A/R newlist a copy of the revised ARPM reporting template for FY2022.	0:04:55	Gerold discussed and demonstrated the new ARPM template. The significant changes are: <ul style="list-style-type: none"> In the 90 days past due tab there is a new field of information to report, "\$ Value of new A/R established during the quarter" (row 10). This information is needed for formulas that calculate collection targets and in other tabs of the template.

		<ul style="list-style-type: none"> • In the Collections tab, there is a place (column B) to record the target collection % for Q1 as established in the Q4 FY2021 report (Next quarter target). All data for the current report is now entered in the same column (i.e. column C for Q1 actuals and Q2 (next quarter) targets). • In the 90 days past due tab, column C is now to record the value of A/R outstanding and 90 days past due from the Q4 FY2021 report and the target % (for both the # and \$ of accounts 90 days past due) for Q1 as established in the Q4 FY2021 report (Next quarter target). All data for the current report is now entered in the same column (i.e. column D for Q1 actuals and Q2 (next quarter) targets). <p>As a result of these changes, the current quarter target collections (collection tab rows 15 and 16) are now able to be calculated from the available data, removing the requirement that the agency perform the calculation and enter the values. In addition, other fields are also able to be automatically populated such as the total value of A/R at the beginning of the fiscal year and the A/R established during the fiscal year.</p> <p>SWARM recognizes that the new template was provided very recently and if your agency is not able to gather the value of the A/R established during Q1 of FY2022 before the report is due, please call or email your agency SWARM coordinator. We are willing to work with you during the transition to the new reporting template.</p>
<p>Write-offs</p> <ul style="list-style-type: none"> • Statute (ORS 293.240) • Policy (OAM 35.50.10) • DOR-OAA Recommend for Write-Off (RWO) • Agency documentation form (OAM 75.35.13.FO) 	0:33:25	<p>Theresa provided a refresher on Write-Offs:</p> <p>ORS 293.240 is the Statute that governs write-offs for State Agencies, as defined by ORS 293.226.</p> <p>These State Agencies may write off accounts (including interest & penalties), if the State Agency has made all reasonable efforts to</p>

<ul style="list-style-type: none"> • LFO reporting/Certification and ARPM/SFMA • Differences between a write-off and adjustment LFO Reporting Manual 	<p>collect money owed to the agency. However, before determining that money is uncollectable, the State Agency must adopt criteria for determining when money is uncollectible. The criteria must include the right of offset and must be approved by the Attorney General.</p> <p>OAM 35.50.10, paragraph 104, provides criteria for determining when money is uncollectible which has already been approved by the Attorney General. It should be noted that even if the State Agency is not subject to the Oregon Accounting Manual (OAM), they may still adopt this criteria.</p> <p>(Please note: if the State Agency wishes to adopt criteria that is different than that which is included in OAM 35.50.10, that State Agency will need to receive approval from the Attorney General.)</p> <p>OAM 35.50.10, paragraph 109 requires State Agencies, who are subject to the OAM, to record their write-off and write-off code in R*STARS. OAM 35.50.10, paragraph 104, provides the correct write off codes for each write-off criteria. If you have questions regarding the specifics of recording write-offs in R*STARS please consult with your agencies SFMA analyst.</p> <p>Many Agencies have assigned their debt to DOR-OAA for collection. After DOR-OAA has completed its full cycle (making telephone calls, sending letters, assigning the debt to two PCFs), without any success in getting payment or a payment plan, they will assign a status of RWO (“Recommend for Write-Off”) on this debt.</p> <p>You’ll find this status in DOR-OAA’s Client Agency Technical Guide on the Aging Report.</p> <p>Please note: Once the State Agency receives the RWO status on debt held by DOR-OAA, the State Agency must still evaluate the account against the State Agency’s criteria to determine if it is uncollectable.</p>
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<p>Question: Where do we find the recently updated <i>Client Agency Technical Guide</i>?</p>		<p>You'll find the <i>Client Agency Technical Guide</i> on the DOR-OAA website</p>

		<p>https://www.oregon.gov/DOR/programs/gov-research/Pages/oa-a-agencies.aspx).</p> <p>At the bottom of the DOR-OAA website, you'll see "Current Client Agencies". In this list, choose "Client Agency Technical Guide"</p> <p>Current Client Agencies</p> <p>The following files are available for download:</p> <ul style="list-style-type: none"> • Client agency service statement  • Client agency technical guide  • Revenue Online client agency user guide  • New agency information form  • XML data transfer guide  • Current schema files (compressed) 
<p>Question: When will DOR-OAA begin lien-ing assets for collection on debt?</p>		<p>Nikki Bennett (DOR-OAA) responded that they have been doing a lot of work on the letters, approvals and testing, and so even though don't have an exact date, they are getting closer to rolling this out.</p>
<p>Question: Could SWARM provide a sample Write-off entry in SFMA (to show where the W# is posted)?</p>		<p>Gerold suggested that the State Agency reach out to their SFMA analyst as we at SWARM are not skilled in this area.</p> <p>Theresa suggested that if the State Agency reached out to SWARM after the write-off has been entered in SFMA, we would be able say whether we are seeing the write-off as well as the write-off code in our query.</p>
<p>Year end reporting errors</p>	<p>0:54:23</p>	<p>SWARM shared some examples of common reporting errors during the year end A/R reporting:</p> <p>Agency checklist- N/A should only be used if the agency is not subject to producing one of the reports involved in the comparison for that question. N/A should not be used just because the values are both \$0. Since \$0 equals \$0, the correct response is Yes when the questions asks if the two values are equal. Also some agencies did not use the checklist correctly because they marked "Yes" when the reports clearly indicated it should be "No".</p> <p>LFO reporting- Missing required notes. In the LFO reporting manual on page 29 Notes are required under certain circumstances. Several agencies that reported accounts that were <u>unassigned, non-exempt and had no</u></p>

		<p>payment for more than 90 days but did not include the required note. Agencies must include a note with:</p> <ol style="list-style-type: none"> 1. the # and \$ of accounts that were previously assigned to DOR (or a PCF) and returned to the agency (if there were no such accounts, this note should reflect 0 for this status). 2. In addition, the Agency must include description of the current efforts by the agency to collect such accounts. Even if an account is collected in the following month, that is good information to include. <p>It should be noted that if the agency is subject to ORS 293.231, if the agency has any accounts which are <u>unassigned, non-exempt and had no payment for more than 90 days</u>, the agency is not compliant with the requirements of ORS 293.231.</p>
Roundtable	1:00:10	<p>SWARM reminded everyone to get their accounts assigned to DOR-OAA to take advantage of the Kicker which could result in refunds to many accounts that don't otherwise receive them. The sooner accounts are assigned will help ensure the accounts are loaded and ready for when the tax filing season begins and offsets that can start as early as mid-January.</p>
Adjournment	1:05:00	<p>The meeting was adjourned at 3:05 pm</p>

Next meeting:

Tuesday, December 14, 2021 *PLEASE NOTE THIS DATE IS A CHANGE FROM THE DATE ANNOUNCED AT THE CLOSE OF THE ARCC MEETING*

2:00pm – 3:30pm via Teams ([meeting link](#))