

Benchmark Activity #33.7: The local health department shall have a financial risk management system in place to address uncollected fees and bad debt.

**Durham County Board of Health
Agenda Item Summary**

Meeting Date: 12/08/2016

Agenda Item Subject: Bad Debt Write-off (Patagonia uncollectable accounts)

Attachment (s): N/A

Staff or Board Member Reporting: Will Sutton, MBA

Purpose: X Action
 Information only
 Information with possible action

Objective: Present accounts deemed uncollectible according to DCoDPH policy to Board of Health for approval **before** the amounts are written off (i.e. removed from the billing system Patagonia).

Summary Information: Part of financial accountability includes presenting accounts meeting policy requirements for write-off to the Board of Health for discussion and approval.

Durham County Department of Public Health’s policy is to present the accounts meeting the criteria for write-off to the Board of Health on an annual basis. Policy states that outstanding accounts having no activity for more than 12 months shall constitute as a debt write-off.

This information covers those accounts in Patagonia which total \$89,474.25.

Recommended Action: X Approve
 Approve & forward to Board of Commissioners for action
 Approve & forward to _____
 Accept as information
 Revise & schedule for future action
 Other (details): _____