



**LOUISIANA DEPARTMENT OF JUSTICE
OFFICE OF THE ATTORNEY GENERAL**

**JAMES D. "BUDDY" CALDWELL
ATTORNEY GENERAL**

COLLECTIONS SECTION

BACKGROUND

- The Collections Section has been in existence for more than 30 years to collect outstanding student loans for colleges and universities as well as the Office of Student Finance Assistance.
- R.S. 39:88.2 Collection policy and procedure required the Commissioner of Administration to implement a collection policy and procedures to be used by all state agencies.
 - Title 4, Administration Part XIII. Statewide Reporting Accounting Policy, Chapter 1. Collection Policy & Procedure, Section 105, Part 3 Paragraph d. requires the agency to notify the debtor that the account has been forwarded to either a collection agency or the ATTORNEY GENERAL.
- In 2005, Act 435 authorized the attorney general to collect debts owed to state agencies and retain up to 25% of the amount collected as compensation. R.S. 49:257
- Two agencies are statutorily required to submit the debts to the attorney general for collection:
 - Secretary of State – R.S. 18:1400.6 (actual expenses)
 - Department of Revenue – R.S. 47:1516.1 (15%)
- State agencies enter into either Interagency Agreements or Cooperative Endeavors with the Attorney General's office.
- Twenty-three (23) state agencies or boards have entered into agreements.

- Nineteen (19) higher education or technical colleges use the Attorney General's Office for collection of student loans or other types of debt.

FUNDING:

- The Collection Section is 100% self generated.

BENEFITS TO THE AGENCIES:

- The Collections Section submits tax offsets to the Department of Revenue on behalf of its clients.
- Unlike collection agencies, the Collections Section is not compensated for debts not collected.
- Experience in and with state agencies allows the Collections Section to provide more customized services.
 - Billing and reporting according to agencies needs or requirements.
 - The Collections Section is required to follow state laws, rules and regulations as they regard to handling of state funds.
 - Provide legal advice on improving the collectability of accounts. (e.g. improve prom notes, web site authorization/agreements, etc.)
 - One stop shop from default through garnishment.

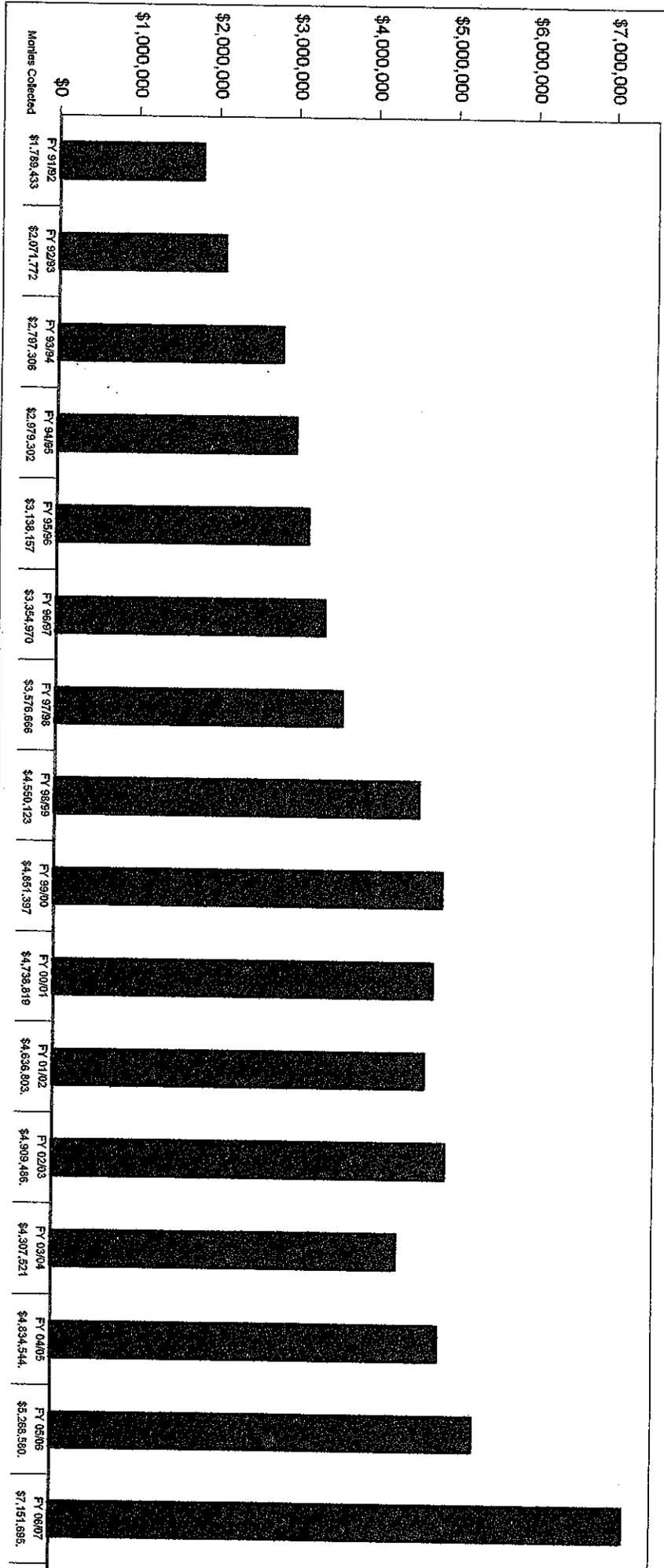
BENEFITS TO THE STATE

All monies remain with state government and no burden is placed on tax payers



LOUISIANA DEPARTMENT OF JUSTICE
OFFICE OF THE ATTORNEY GENERAL
JAMES D. "BUDDY" CALDWELL
ATTORNEY GENERAL

Total Collections by Fiscal Year



TOTAL COLLECTIONS BY FISCAL YEAR

	Self-Generated	Tax Seizure	Self-Generated	Tax Seizure												
July	\$147,803.30	\$3,288.14	\$173,185.06	\$5,527.89	\$271,220.79	\$17,539.14	\$235,312.07	\$2,074.68	\$231,993.54	\$2,450.52	\$292,409.56	\$8,450.76	\$303,497.63	\$5,144.50	\$390,232.16	
August	\$118,439.63	\$2,729.00	\$125,500.11	\$4,392.76	\$168,571.93	\$6,891.53	\$215,031.57	\$2,340.36	\$288,305.00	\$7,721.55	\$210,514.68	\$3,498.36	\$253,524.02	\$8,159.81	\$302,179.23	
September	\$133,714.12	\$2,301.10	\$186,093.58	\$2,824.57	\$195,338.89	\$2,370.28	\$202,846.69	\$2,442.68	\$219,252.90	\$2,341.17	\$257,889.17	\$5,332.73	\$249,014.35	\$5,917.66	\$285,564.01	
October	\$181,608.33	\$880.55	\$162,282.66	\$1,087.61	\$189,021.63	\$1,170.74	\$219,725.81	\$1,541.80	\$287,515.51	\$861.64	\$348,887.66	\$4,151.25	\$240,803.21	\$2,903.34	\$361,254.32	
November	\$109,033.43	\$4,895.01	\$148,204.51	\$407.34	\$213,041.05	\$981.95	\$231,084.82	\$2,005.78	\$270,385.89	\$1,333.48	\$285,251.79	\$3,741.39	\$248,097.89	\$4,268.11	\$313,657.02	
December	\$120,686.01	\$1,385.59	\$138,485.32	\$1,328.91	\$192,947.12	\$844.38	\$209,229.05	\$1,412.91	\$202,477.53	\$1,343.70	\$213,729.15	\$1,111.14	\$200,030.38	\$2,574.56	\$298,070.57	
January	\$137,068.44	\$325.84	\$187,473.02	\$53.25	\$221,175.55	\$216.85	\$238,927.42	\$98.88	\$258,900.43	\$394.95	\$233,035.71	\$2,606.25	\$231,463.32	\$1,181.37	\$352,668.86	
February	\$128,953.78	\$28,947.49	\$163,809.77	\$393.53	\$193,874.01	\$30,325.24	\$204,121.35	\$21,822.48	\$223,439.55	\$46,163.49	\$212,283.23	\$75,849.82	\$250,640.69	\$89,995.99	\$345,694.81	
March	\$175,509.99	\$53,728.63	\$190,724.33	\$1,507.89	\$278,557.23	\$39,911.53	\$302,680.88	\$37,846.77	\$244,760.31	\$41,782.49	\$230,188.28	\$45,558.78	\$327,898.91	\$83,812.49	\$379,884.60	
April	\$186,454.18	\$17,838.44	\$214,000.20	\$29,183.39	\$231,608.84	\$20,582.54	\$243,984.89	\$30,574.08	\$258,813.95	\$38,739.89	\$285,575.15	\$62,665.41	\$345,284.84	\$31,874.28	\$410,587.13	
May	\$103,380.73	\$25,861.81	\$172,493.34	\$38,408.37	\$238,874.74	\$26,207.93	\$287,508.61	\$49,330.08	\$266,270.80	\$20,860.64	\$253,359.81	\$40,750.60	\$305,776.54	\$34,834.73	\$424,952.38	
June	\$127,588.39	\$18,213.86	\$142,487.17	\$21,141.85	\$233,070.97	\$12,185.88	\$244,240.22	\$13,730.87	\$205,052.98	\$17,285.55	\$383,770.88	\$16,283.18	\$328,800.08	\$21,367.39	\$434,982.91	
SUB TOTAL	\$1,631,241.33	\$168,182.26	\$1,984,549.05	\$107,222.95	\$2,638,098.55	\$159,207.57	\$2,814,083.05	\$165,219.48	\$2,957,178.39	\$180,978.16	\$3,086,873.11	\$267,997.65	\$3,284,932.08	\$291,734.31	\$4,299,718.88	
GRAND TOTAL																

	Self-Generated	Tax Seizure	Self-Generated	Tax Seizure	Self-Generated	Tax Seizure	Self-Generated	Tax Seizure	Self-Generated	Tax Seizure	Self-Generated	Tax Seizure	LDR	Self-Generated	Tax Seizure	LDR
July	\$412,981.10	\$7,434.57	\$384,873.84	\$12,713.27	\$365,132.44	\$1,170.19	\$353,007.15	\$418.92	\$352,957.54	\$1,708.12	\$443,661.36	\$4,981.81	\$0.00	\$413,749.19	\$4,119.81	\$
August	\$479,833.31	\$5,446.47	\$406,351.49	\$5,940.29	\$389,641.42	\$2,486.50	\$398,886.87	\$1,498.43	\$408,825.55	\$588.50	\$381,754.81	\$892.00	\$0.00	\$381,345.93	\$2,062.59	\$
September	\$359,452.03	\$1,862.97	\$362,723.06	\$3,045.02	\$342,548.53	\$2,733.49	\$463,445.36	\$274.92	\$435,470.79	\$1,879.39	\$293,836.80	\$805.15	\$8,627.60	\$282,390.30	\$255.00	\$
October	\$348,751.40	\$2,582.43	\$435,078.78	\$3,044.55	\$418,030.21	\$1,387.28	\$444,857.91	\$187.44	\$472,070.98	\$4,251.33	\$279,897.44	\$632.04	\$4,482.27	\$493,937.12	\$87.00	\$
November	\$375,559.22	\$2,299.83	\$384,408.87	\$1,872.02	\$392,625.82	\$687.30	\$391,003.98	\$778.24	\$283,235.18	\$705.85	\$352,451.09	\$0.00	\$41,009.49	\$287,088.98	\$0.00	\$
December	\$340,820.98	\$5,658.78	\$335,283.51	\$1,641.15	\$352,733.26	\$2,192.67	\$432,217.30	\$99.86	\$370,349.57	\$892.00	\$271,024.06	\$335.23	\$19,882.64	\$247,548.41	\$0.00	\$
January	\$357,874.17	\$0.00	\$407,828.93	\$814.68	\$408,825.30	\$51.32	\$419,830.88	\$0.00	\$238,885.24	\$0.00	\$405,202.10	\$47.00	\$23,228.48	\$289,805.38	\$1,287.00	\$
February	\$427,918.64	\$45,985.08	\$347,632.79	\$15,169.08	\$363,098.50	\$22,259.45	\$458,410.39	\$15,040.42	\$292,545.97	\$12,251.78	\$283,916.03	\$48.00	\$29,840.20	\$265,888.02	\$25.00	\$
March	\$429,258.13	\$32,397.06	\$396,533.48	\$26,539.63	\$374,277.70	\$14,977.38	\$458,787.62	\$9,268.45	\$337,478.74	\$43,570.78	\$400,582.21	\$0.00	\$32,738.88	\$485,538.68	\$0.00	\$
April	\$397,537.90	\$20,613.84	\$379,073.84	\$10,282.02	\$434,600.07	\$7,194.14	\$427,845.19	\$5,488.38	\$324,590.14	\$9,003.80	\$374,321.51	\$4,838.19	\$57,882.50	\$436,535.92	\$0.00	\$
May	\$381,375.89	\$14,833.20	\$458,321.22	\$5,683.28	\$403,394.98	\$9,782.11	\$331,507.75	\$3,819.78	\$250,993.23	\$4,663.97	\$528,887.47	\$14,490.74	\$84,528.16	\$521,969.33	\$0.00	\$
June	\$384,583.39	\$18,258.66	\$371,973.77	\$2,324.77	\$344,678.61	\$2,274.44	\$286,748.13	\$8,907.81	\$275,871.89	\$4,653.88	\$450,647.19	\$6,029.09	\$115,645.35	\$382,740.42	\$10,962.83	\$
SUB TOTAL	\$4,694,144.96	\$157,252.91	\$4,850,079.58	\$68,739.72	\$4,589,606.34	\$67,196.27	\$4,855,756.53	\$43,730.45	\$4,223,372.60	\$84,149.16	\$4,383,991.87	\$32,877.25	\$417,875.57	\$4,478,316.68	\$18,799.23	\$51
GRAND TOTAL																

	Self-Generated	Tax Seizure	LDR	State Agency	Self-Generated	Tax Seizure	LDR	State Agency	Self-Generated	Tax Seizure	LDR	State Agency	Self-Generated	Tax Seizure	LDR	State Agency
July	\$485,522.99	\$4,625.85	\$13,140.28	\$48,242.97	\$484,835.81	\$5,889.39	\$38,748.43	\$80,047.83	\$0.00	\$388,494.07	\$4,776.02	\$46,654.10	\$184,923.80	\$135.00	\$654,413.43	\$
August	\$341,834.11	\$2,310.30	\$30,857.77	\$70,850.00	\$810,234.73	\$8,575.73	\$40,817.99	\$84,219.24	\$0.00	\$384,811.75	\$4,400.74	\$38,072.82	\$130,402.55	\$0.00	\$802,007.17	\$
September	\$353,488.96	\$873.52	\$17,469.71	\$60,096.00	\$482,375.11	\$4,134.05	\$27,746.16	\$99,785.91	\$0.00	\$391,083.54	\$309.00	\$27,724.82	\$68,308.71	\$0.00	\$504,226.25	\$
October	\$578,371.42	\$500.00	\$59,650.98	\$201,985.67	\$602,251.58	\$838.28	\$39,321.06	\$200,807.73	\$0.00	\$280,281.85	\$698.94	\$40,425.05	\$120,166.68	\$791.50	\$352,833.72	\$
November	\$889,593.41	\$602.27	\$37,308.40	\$45,357.45	\$286,472.98	\$460.00	\$79,089.74	\$83,754.78	\$0.00	\$177,818.07	\$0.00	\$15,582.40	\$94,586.20	\$0.00		\$
December	\$285,286.28	\$169.00	\$42,547.10	\$45,639.17	\$381,103.42	\$0.00	\$30,735.12	\$85,456.85	\$0.00	\$412,607.01	\$454.59	\$29,134.26	\$122,189.03	\$0.00		\$
January	\$480,835.26	\$525.36	\$69,541.70	\$48,584.48	\$476,991.11	\$2,280.11	\$56,894.89	\$297,624.71	\$0.00	\$272,191.80	\$840.85	\$24,692.27	\$144,591.16	\$0.00		\$
February	\$428,889.83	\$1,828.95	\$48,458.58	\$71,343.00	\$273,558.87	\$2,638.42	\$54,574.49	\$179,571.94	\$0.00	\$291,418.55	\$0.00	\$5,788.09	\$103,238.00	\$0.00		\$
March	\$693,224.84	\$4,744.17	\$68,086.37	\$52,396.71	\$334,822.67	\$13,897.80	\$33,881.00	\$213,557.23	\$361.00	\$466,501.30	\$12,888.84	\$12,409.54	\$102,630.95	\$0.00		\$
April	\$427,343.18	\$12,576.42	\$52,507.09	\$120,574.22	\$374,817.45	\$62,449.46	\$59,454.79	\$324,643.69	\$716.04	\$810,292.54	\$81,584.17	\$9,097.53	\$225,798.29	\$231.66		\$
May	\$418,100.07	\$3,413.64	\$30,181.31	\$184,635.89	\$229,736.19	\$20,556.94	\$38,199.52	\$173,218.85	\$578.00	\$437,184.78	\$20,457.20	\$7,493.78	\$89,159.58	\$0.00		\$
June	\$353,088.14	\$12,576.42	\$48,343.43	\$103,146.13	\$243,834.47	\$18,000.99	\$55,206.78	\$254,714.08	\$850.00	\$359,023.57	\$42,359.39	\$4,948.40	\$81,491.24	\$1,208.01		\$
SUB TOTAL	\$5,542,568.40	\$44,445.92	\$516,050.70	\$1,048,830.89	\$4,641,131.29	\$137,876.15	\$560,571.77	\$2,077,403.15	\$2,306.04	\$4,461,488.83	\$158,770.54	\$262,004.26	\$1,475,490.16	\$2,366.37	\$2,113,280.57	\$13
GRAND TOTAL																



LOUISIANA DEPARTMENT OF JUSTICE
OFFICE OF THE ATTORNEY GENERAL

JAMES D. "BUDDY" CALDWELL
ATTORNEY GENERAL

Active Loans/Periods by Institution/Type

EDUCATION		FY 2010				
Code	Institution Name	30-Jun	31-Jul	31-Aug	30-Sep	31-Oct
02	Grambling University	3787	3771	3758	3751	3741
021	Grambling University - Other	870	865	859	857	854
03	Louisiana Tech University	2	2	2	2	2
04	Louisiana State University	167	165	174	181	186
06	LSU Medical Center	7	7	7	7	7
07	McNeese State University-PERK	103	98	98	96	92
071	McNeese State University-OTHER	6	6	6	6	7
08	Nicholls State University	2	2	2	2	2
09	University of Louisiana at Monroe - NDSL/PERK	49	48	45	43	42
094	University of Louisiana at Monroe - HPL	3	3	3	3	3
101	Northwestern State University	9	9	9	9	9
11	Southeastern Louisiana University	39	39	56	55	54
112	Southeastern Louisiana University - TIP	940	911	880	866	951
12	Southern University - Baton Rouge	885	940	930	935	937
13	Southern University - New Orleans	653	819	790	749	668
14	Southern University - Shreveport	24	26	22	21	22
15	University of New Orleans - PERK/NDSL	21	18	16	14	14
151	University of New Orleans- DFPT	5	5	5	4	4
152	University of New Orleans - CHARGEBACK	13	12	12	12	12
161	University of Louisiana at Lafayette	133	133	140	165	164
162	University of Louisiana at Lafayette-ST	40	39	39	39	38
163	University of Louisiana at Lafayette - Nursing	3	3	3	3	3
17	Governor's Commission on Education Servc	0	1	1	0	0
171	Office of Student Financial Assistance	29	29	29	29	28
172	Office of Student Financial Assistance-C	1	1	1	1	1
173	Office of Student Financial Assist. - 1st PI 2000	9	9	9	9	9
174	Office of Student Financial Assist. - 2nd PI 2000	52	52	52	52	52
17A	Office of Student Financial Assist. - 1st PI 2004	2940	2866	2821	2721	2699
17B	Office of Student Financial Assist. - 2nd PI 2004	3659	3582	3535	3245	3213
17C	Office of Student Financial Assist. - 3rd PI 2008	4334	4267	4240	2616	2586
17D	Office of Student Financial Assist. - 4th PI 2008	2	2	2	2	2
17E	Office of Student Financial Assist. - 1st PI 2009	92	452	2169	3325	4184
17F	Office of Student Financial Assist. - 2nd PI 2009	103	393	554	702	836
19	Louisiana State Department of Education	11	11	10	9	9
192	State Department of Education/PB	8	8	0	0	0
20	Louisiana State University at Eunice	186	182	173	170	164
21	Board of Regents-Educational	14	14	17	17	17
22	Rockefeller Foundation/WL&F - OSFA	6	6	6	6	6
222	Teacher Award Program - TOPS (OSFA)	0	7	7	7	7
223	Paul Douglas Teacher Scholarship (OSFA)	0	5	5	5	4
23	LA Technical College - Sowella					11
TOTAL		19207	19808	21487	20736	21640

STATE AGENCIES

R1	Revenue - Business ACTIVE	215	208	
R1	Revenue - Individual ACTIVE	103	98	
	TOTAL	318	306	0

213	Board of Regents-Other	1	1	1	1	1
61	DOE-Food Service - (Agency)	3	3	3	3	3
614	DOE-Food Service - (Debtor)	26	26	23	24	23
62	Dept of Education - TANF	1	1	1	1	1
63	Elections - Secretary of State	0	0	3	3	2
65	LMHC	22	15	18	18	27
66	Insurance		9	9	9	9
67	Labor	1074	1016	679	646	129
70	State Police	73180	72931	72641	72443	72116
702	State Police - Right To Know	22	23	22	22	22
73	Office of Community Development	36	37	37	36	35
731	Office of Community Development - Pmt Arrangement	6	6	6	5	5
732	Office of Community Dev-Loan & Grant Program					
74	Board of Ethics	47	47	47	47	45
75	L A S E R S	43	46	67	51	48
76	Teachers Retirement Systems	71	72	74	67	62
77	Board of Corrections	1	1	1	1	1
78	Licensing Board of Contractors	355	340	280	271	265
79	Fire Marshall	2	2	2	2	2
80	Treasury	1	1	1	2	2
81	Group Benefits	202	171	131	102	90
82	Recovery School District			82	73	64
	TOTAL	75102	74748	74129	73828	72953



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Monies Collected for Clients for Fiscal Year 2010

	July	August	September	October	November	December	January	February	March	April
OSFA - 1784	\$ 524,109.19	\$ 438,042.23	\$ 381,510.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
University	\$ 87,499.20	\$ 95,854.68	\$ 66,815.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - R134	\$ 8,919.89	\$ 6,398.57	\$ 2,303.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mepol - 6084	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DOE Food Service - 6184/6144	\$ 3,799.02	\$ 4,012.61	\$ 3,421.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LMHC - 6584	\$ 1,917.19	\$ 164.91	\$ (58.94)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance - 6684	\$ 239.25	\$ -	\$ 89.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LWC - 6784	\$ 11,591.72	\$ 7,161.89	\$ 5,309.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LSP MCSAP - 7084	\$ 17,929.00	\$ 14,235.00	\$ 13,591.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LSP RTK - 7024	\$ -	\$ 1,500.00	\$ (500.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OCD - 7384/7314	\$ 42,611.28	\$ 16,303.19	\$ 7,687.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ethics - 7484	\$ 2,620.23	\$ 2,989.86	\$ 1,370.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LASERS - 7584	\$ 3,645.80	\$ 2,065.42	\$ 3,540.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRSL - 7684	\$ 6,976.30	\$ 4,750.97	\$ 1,262.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LSLBC - 7884	\$ (95.02)	\$ 1,463.14	\$ 260.03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OGB - 8184	\$ 2,241.52	\$ 467.71	\$ (36,335.10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSD - 8284	\$ -	\$ -	\$ 603.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TO CLIENTS	\$ 714,004.37	\$ 595,410.18	\$ 450,871.56							



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AG Commissions for Fiscal Year 2010

	July	August	September	October	November	December	January	February	March	April
OSFA - 1784	\$ 21,459.34	\$ 42,080.54	\$ 40,825.26							
University	\$ 28,098.51	\$ 28,781.28	\$ 18,144.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - R184	\$ 1,052.42	\$ 1,635.08	\$ 422.17							
DOE Food Service - 6184/6144	\$ 806.43	\$ 1,557.19	\$ 882.17							
LMHC - 6584	\$ -	\$ 95.09	\$ 58.94							
Insurance - 6684	\$ 79.75	\$ -	\$ 29.75							
LWC - 6784	\$ -	\$ 2,363.33	\$ 1,905.04							
LSP MCSAP - 7084	\$ -	\$ -	\$ 8,016.01							
LSP RTK - 7024	\$ -	\$ 500.00	\$ 500.00							
OCD - 7384/7314	\$ 12,876.19	\$ 3,548.90	\$ 1,510.76							
Ethics - 7484	\$ 748.08	\$ 756.67	\$ 456.76							
LASERS - 7584	\$ 1,121.79	\$ 484.19	\$ 778.67							
TRSL - 7684	\$ 2,325.44	\$ 1,084.38	\$ 796.55							
LSLBC - 7884	\$ 1,545.02	\$ 418.72	\$ 75.37							
OGB - 8184	\$ 138.60	\$ 155.90	\$ 36,635.10							
RSD - 8284			\$ 201.27							
TOTAL COMMISSIONS	\$ 70,251.57	\$ 83,461.27	\$ 111,237.97							



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ATTORNEY GENERAL

Total Collections for Fiscal Year 2010

	July	August	September	October	November	December	January	February	March	April
OSFA - 1784	\$ 545,568.53	\$ 480,122.77	\$ 422,335.31							
University	\$ 115,597.71	\$ 124,835.96	\$ 84,960.14							
Revenue - R184	\$ 9,972.31	\$ 8,033.65	\$ 2,725.82							
DOE Food Service - 6184/6144	\$ 4,605.45	\$ 5,569.80	\$ 4,303.29							
LMHC - 6584	\$ 1,917.19	\$ 260.00	\$ -							
Insurance - 6684	\$ 319.00	\$ -	\$ 119.00							
LWC - 6784	\$ 11,591.72	\$ 9,525.22	\$ 7,214.22							
LSP MCSAP - 7084	\$ 17,929.00	\$ 14,235.00	\$ 21,608.00							
LSP RTK - 7024	\$ -	\$ 2,000.00								
OCD - 7384/7314	\$ 55,487.47	\$ 19,852.09	\$ 9,198.19							
Ethics - 7484	\$ 3,368.31	\$ 3,746.53	\$ 1,827.04							
LASERS - 7584	\$ 4,767.39	\$ 2,549.61	\$ 4,319.01							
TRSL - 7684	\$ 9,301.74	\$ 5,835.35	\$ 2,059.04							
LSLBC - 7884	\$ 1,450.00	\$ 1,881.86	\$ 335.40							
OGB - 8184	\$ 2,380.12	\$ 623.61	\$ 300.00							
RSD - 8284			\$ 805.07							
TOTAL COLLECTIONS	\$ 784,255.94	\$ 678,871.46	\$ 662,109.53							



LOUISIANA DEPARTMENT OF JUSTICE
OFFICE OF THE ATTORNEY GENERAL

JAMES D. "BUDDY" CALDWELL
ATTORNEY GENERAL

Cooperative Endeavors with State Agencies

Agency Name	Cooperative Endeavor		No. of Accounts Placed	Value of Account		Total Amount Collected	No. of Accts. Paid in full	No. of Accts. Canceled
	Effective Date	Date of First Placement		Placed	Collected			
Board of Regents-Other	4/14/2008	4/14/2008	1	\$ 1,102	\$ -		0	0
MEPOL		5/16/2000	54	\$ 86,347	\$ 22,308		16	38
DOE-Food Service - (Agency)	11/2/2005	1/9/1977	56	\$ 2,935,857	\$ 182,219		15	38
DOE-Food Service - (Debtor)	11/2/2005	9/25/1991	43	\$ 428,123	\$ 146,848		10	10
Dept of Education - TANF	11/2/2005	5/1/2006	2	\$ 75,628	\$ -		0	1
Elections - Secretary of State	--	4/11/2005	54	\$ 278,473	\$ 67,811		18	34
Secretary of State	--	8/20/2004	9	\$ 19,637	\$ 22,308		6	3
LMHC	10/18/2005	11/1/2005	372	\$ 249,100	\$ 80,329		167	178
Insurance	6/13/2006	8/14/2006	87	\$ 3,482,356	\$ 42,757		20	52
Labor	9/26/2007	10/12/2007	1494	\$ 1,837,466	\$ 539,368		366	999
DNR	2/15/2006	4/4/2006	420	\$ 1,607,306	\$ 1,315,267		273	147
State Police	2/5/2007	9/5/2007	85346	\$ 9,297,060	\$ 1,031,904		10354	2878
State Police - Right To Know	2/5/2007	6/26/2007	38	\$ 94,170	\$ 22,950		11	5
LPAA	2/2/2006	2/2/2006	8	\$ 42,705	\$ 1,240		4	4
LA Board of Private Investigator Examiners	12/4/2006	12/6/2006	4	\$ 48,070	\$ 400		0	4
Office of Community Development	1/31/2007	3/15/2007	48	\$ 3,315,367	\$ 1,267,933		7	6
Office of Community Development - Pmt Arrangement	3/30/2007	4/11/2007	12	\$ 424,907	\$ 428,786		7	0
Office of Community Dev-Loan & Grant Program	1/31/2007	8/19/2009	1	\$ 80,000	\$ -		0	0
Board of Ethics	5/7/2007	5/25/2007	120	\$ 439,270	\$ 190,916		40	35
L A S E R S	7/2/2007	8/6/2007	252	\$ 482,448	\$ 50,282		30	174
Teachers Retirement Systems	11/1/2007	11/28/2007	179	\$ 703,304	\$ 44,096		24	93
Board of Corrections	2/3/2009	1/26/2009	1	\$ 233,185	\$ -		0	0
Licensing Board of Contractors	8/27/2007	10/15/2007	601	\$ 6,112,313	\$ 68,971		35	301
Fire Marshall	12/20/2007	4/11/2008	93	\$ 1,926,500	\$ -		0	91
Treasury	4/11/2008	4/17/2008	2	\$ 382,836	\$ 100,000		0	0
Group Benefits	2/1/2009	10/15/2007	415	\$ 2,926,013	\$ 5,462		6	320
Recovery School District	6/19/2009	8/21/2009	82	\$ 281,581	\$ 3,871		4	14
Revenue	2/9/2004	9/5/2004	88043	\$ 43,373,455	\$ 2,284,276		9120	78923
Dept of Transportation and Development	6/15/2009	N/A						
Dept of Agriculture	1/18/2006	N/A						

R.S. 36:704 Divisions under Department of Justice

§704. Divisions of the department; functions

A. Each division within the Department of Justice shall be under the immediate supervision and direction of a director. The purposes for which the divisions of the Department of Justice are created shall be as set forth in this Section.

B. There shall be within the Department of Justice an administrative services division. It shall be responsible for accounting and budget control, procurement and contract management, management and program analysis, data processing, personnel management, grants management for the department, automated systems, governmental relations, and the collection of money owed to the state and its agencies, boards, and commissions.

C. There shall be within the Department of Justice a public protection division. It shall be responsible for consumer protection, environmental protection, anti-trust, securities, family violence prevention, and insurance protection.

D. There shall be within the Department of Justice a civil division. It shall be responsible for providing the full range of civil legal services requested by the officers and agencies of the state. The functions of the civil division shall include the assertion or protection of any right or interest of the state of Louisiana; legal representation of governmental officers, agencies, boards, or commissions; collection of money owed to the state of Louisiana and its agencies, boards, or commissions, construction claims and litigation on public works, and legal protection of state lands, water bottoms, and natural resources of the state.

E. There shall be within the Department of Justice a criminal division. It shall be responsible for criminal appeals, amicus curiae briefs in criminal prosecutions, habeas corpus defense, assistance to district attorneys in criminal cases, criminal prosecution, public corruption, institutional and insurance fraud cases, and extraditions, in accordance with Article IV, Section 8 of the Constitution of Louisiana.

F. There shall be within the Department of Justice an investigation division. It shall be responsible for investigation of alleged violations of the criminal laws of this state, conducting of civil and special investigations, including investigations of public corruption, institutional and insurance fraud, and executive security.

G. There shall be within the Department of Justice a litigation division. It shall be responsible for providing legal representation for the state, its officers, agents, employees, boards, and commissions, pursuant to the provisions of Chapter 16A of Title 39.

H. There shall be within the Department of Justice a gaming division. It shall be responsible for providing legal representation, services, and staffing to gaming regulatory entities and agencies of the state as provided by law and such other functions and duties, related to gaming, as are assigned by the attorney general.

I. The duties and functions of the divisions shall be as provided in this Section and these duties and functions shall not be subject to change by the attorney general, except that the divisions shall perform such additional duties and functions as are assigned by the attorney general.

J. Whenever the attorney general determines that the administration of the functions of the department may be more efficiently performed by eliminating, merging,

or consolidating existing divisions, he shall present a plan therefor to the legislature for its approval by statute.

Added by Acts 1977, No. 83, §1, eff. June 22, 1977. Amended by Acts 1978, No. 438, §1; Acts 1992, No. 866, §1; Acts 1993, No. 610, §1, eff. June 15, 1993; Acts 2005, No. 435, §1, eff. July 11, 2005.

§257. Legal representation of certain state agencies

A. Notwithstanding any other law to the contrary and in addition to any other powers, duties, or authority granted to the attorney general and the Department of Justice by the constitution and laws of the state, the attorney general shall represent the state and all departments and agencies of state government in all litigation arising out of or involving tort or contract.

B. In all litigation whereby a state agency, board or commission, including levee boards, appoints, employs, or contracts private legal counsel to represent the state or a state agency, board or commission, including levee boards, pursuant to R.S. 42:262 or R.S. 49:258 or Subsection E of this Section, the secretary of the department, or the head of the state agency, or the board or commission, including levee boards, shall consistently maintain accurate data on legal costs, which shall be reported to the attorney general. The report shall be in writing and submitted to the attorney general quarterly. The Department of Justice shall implement procedures to carry out the provisions of this Subsection no later than July 1, 2007.

C. Notwithstanding any other law to the contrary, the attorney general, at his discretion, shall represent or supervise the representation of the interests of the state in any action or proceeding in which the constitutionality of a state statute or of a resolution of the legislature is challenged or assailed.

D. In all litigation referenced in Subsection A of this Section, the governor, the secretary of the department, or head of the state agency as the case may be, and the attorney general shall have authority to determine the purposes of the state, the department, or the state agency, as the case may be, to be served by the litigation or by the making of an offer or the acceptance of an offer to settle or compromise such litigation.

E. Nothing in Chapter 16-A of Title 39 of the Louisiana Revised Statutes of 1950 and in R.S. 49:257 and 258 shall prohibit any department of state government from employing a general counsel and such other attorneys as may be necessary to provide legal consultation, representation, and such other legal services as are not provided for under such provisions of law. However, all private legal counsel shall be chosen only in accordance with the provisions of R.S. 49:258, and subject to the authority granted to the attorney general by Article IV, Section 8 of the Constitution of Louisiana.

F. Nothing in this Section or in R.S. 39:1533 shall in any way impair, limit, or modify the rights and obligations of any insurer under any policy of insurance nor shall it affect any claims or suits handled pursuant to R.S. 39:1527 et seq.

G.(1)(a) Pursuant to constitutional and statutory authorities granted him, and upon the written request of an agency of the state, the attorney general may undertake debt collection activities to pursue debts owed the agency. Such activities shall be performed in accordance with the terms of a written agreement between the agency and the attorney general, and the attorney general shall receive as compensation an amount not to exceed twenty-five percent of the total monies recovered through activities undertaken pursuant to the agreement. In all such debt collections, the attorney general and the state agency shall determine whether the interests of the state are best served by

litigation or by the making of an offer or the acceptance of an offer to settle or compromise litigation or debts owed the state. For purposes of this subsection, "agency" or "state" shall mean the state, its departments, agencies, boards, and commissions.

(b) The provisions of this Paragraph shall not apply to authorities of the attorney general and collection activities provided for under R.S. 9:4751 et seq., R.S. 18:1400.6, R.S. 46:1 et seq., and R.S. 47:1516.1.

(c) The provisions of this Paragraph with respect to compensation to be paid the attorney general shall not apply to debt collection activities concerning student loans issued pursuant to the Federal Family Education Loan Program, 20 U.S.C. 1071 et seq., the Federal Perkins Loan Program, 20 U.S.C. 1087aa et seq., and all educational debts that are evidenced by a contract or negotiable instrument that provides for the payment of collection costs or attorney fees and are collected by the Louisiana Student Financial Assistance Commission or are collected on behalf of institutions under the jurisdiction of boards created by Article VIII of the Constitution of Louisiana.

(d) The provisions of Subsection G of this Section shall not be construed to authorize the attorney general to execute or enter into contingency fee contracts with private entities with respect to debt collections on behalf of the state.

(2) There is hereby established in the state treasury a special fund to be known as the Department of Justice Debt Collection Fund, hereinafter referred to as the "fund". The fund shall be comprised of monies received by the attorney general as compensation for any debt collection activities undertaken pursuant to the provisions of this Subsection or any other provision of law. Monies in the fund shall be subject to annual appropriation to the Department of Justice solely for support of debt collection activities. Monies so appropriated shall be used to supplement the department's budget and shall not be used to displace, replace, or supplant appropriations from the state general fund for operations of the department below the level of state general fund appropriation for the foregoing year. All unencumbered and unexpended monies in the fund at the end of the fiscal year shall remain in the fund. Monies in the fund shall be invested by the treasurer in the same manner as those in the state general fund, and any interest earned on such investment shall be deposited in and credited to the fund.

Acts 1988, No. 448, §5, eff. July 1, 1988; Acts 2005, No. 435, §2, eff. July 11, 2005; Acts 2006, No. 611, §1.

R.S. 47:1516.1

§1516.1. In-state debt collection

A.(1) To facilitate the collection of taxes, interest, penalties, and fees due to the Department of Revenue under any provision of this Title, the secretary is authorized to enter into contracts with collection contractors for the purpose of debt collection on behalf of the secretary, pursuant to the provisions of R.S. 39:1481 et seq.

(2) The secretary may only enter into such contracts after the requirements of Subsection B are met.

(3) The criteria to be considered in selecting collection contractors are as follows:

- (a) Fees charged.
- (b) Organizational structure.
- (c) Governmental accounts experience.
- (d) Computer capabilities including the ability to generate reports and formatting.
- (e) Collection methodology.
- (f) Financial stability.
- (g) Personnel resources.

B. Once an obligation has become collectible by distraint and sale, as provided in this Chapter, the secretary shall send a notice to the taxpayer at the address given in the last report filed by said taxpayer, or to any address obtainable from any private entity which will provide such address free of charge or from any federal, state, or local government entity, including but not limited to the United States Postal Service or from United States Postal Service certified software informing him of the following:

- (1) That his obligation is a final judgment.
- (2) All the actions the secretary is authorized to take in order to collect the debt.
- (3) That if the debt is not paid within sixty days of the date of the notice, a collection fee not to exceed twenty-five percent of the total liability will be charged to the account.

C. The tax debtor shall pay the full amount of any additional charge for the collection of any taxes, interest, penalties, or fees. If an account is referred to a collection contractor, the additional charge shall be paid to the collection contractor.

D. The secretary shall provide information to collection contractors concerning the accounts of individual debtors only to the extent necessary for the collection contractor to fulfill his contractual obligation. The information furnished by the secretary shall be considered confidential and privileged by the collection contractor and members of his staff, to the same extent as provided by R.S. 47:1508. Collection contractors may not take any action which exceeds the authority of the secretary and must follow fair debt collection practices as described in Sections 1692 through 1693r of Title 15 of the United States Code.

E. Prior to entering into any contract authorized pursuant to this Section, the secretary shall require a performance bond, cash, or securities from the collection contractor in an amount not to exceed one hundred thousand dollars.

F. With the approval of the secretary, the collection contractor may file suit, at his expense, in the name of the secretary in the courts of this state for the purpose of collecting tax debt.

G.(1) The provisions of this Section shall not be construed to affect in any manner any rights and remedies available to a tax debtor under this Chapter.

(2) In the case of a spouse who qualifies for liability relief under the innocent spouse provisions in R.S. 47:101(B)(7) and 1584, the provisions of this Section shall not apply.

H. For purposes of this Section, "collection contractor" means the attorney general or one or more private persons, companies, associations, or corporations who provide debt collection services inside the state.

I. Notwithstanding any other provisions of this Section, the attorney general shall have a right of first refusal for all accounts the secretary decides to send to a collection contractor. A list of such accounts shall be compiled by the secretary and forwarded to the attorney general for the exercise of his right of first refusal. The right of first refusal shall be exercised within thirty days of the date of mailing or electronic transmission of the list. If the attorney general fails to exercise his right of first refusal within thirty days, the secretary may send the accounts to any collection contractor meeting the requirements of Paragraph (A)(3) of this Section. When the attorney general accepts an account for collection, the collection fee shall not exceed fifteen percent of the total liability. If the attorney general refuses to accept an account, then the secretary may send the accounts to any collection contractor meeting the requirements of Paragraph (A)(3) of this Section.

Acts 2001, No. 763, §1, eff. June 25, 2001; Acts 2005, No. 295, §1, eff. June 29, 2005.

R.S. 1400.6

§1400.6. Costs and expenses of primary and general elections

A. Any local governing authority or school board which receives a request for reimbursement of election costs pursuant to this Title shall pay such reimbursement promptly.

B. Interest on any unpaid balance shall be added to the amount of any such reimbursement for which payment has not been received by the sixtieth day after the date of billing by the secretary of state. Such interest shall be at an annual percentage rate of fifteen percent and shall be received by the secretary of state to be remitted to the state treasurer.

C. If payment for any such reimbursement is not received by the secretary of state on the one hundred twentieth day following the first billing by the secretary of state, the account shall be forwarded to the attorney general for collection. The attorney general is additionally authorized to collect the actual expenses his office incurs in the collection of such account.

Added by Acts 1983, No. 682, §1; Acts 1986, No. 669, §1; Acts 1988, No. 909, §1, eff. Jan. 1, 1989; Acts 2001, No. 451, §1, eff. Jan. 12, 2004; Acts 2001, No. 1181, §1, eff. Jan. 1, 2002.

NOTE: See Acts 2001, No. 451, §8(A), relative to effective date.

§88.2. Collection policy and procedure

A. The commissioner of administration shall prescribe and cause to be implemented a comprehensive collection policy and procedure to be used in all state agencies.

B. The commissioner shall direct the Cash Management Review Board as defined in R.S. 39:371 et seq. to prepare a collection policy and procedure manual establishing the state's accounts receivable collection policies and procedures.

C. The policy and procedures manual shall include rules and regulations to assist state agencies in the identification and collection of delinquent accounts. Such rules and regulations shall enhance each agency's ability to manage the collection process, collection follow-up procedures, and uncollectible accounts. The policy and procedure manual shall also provide a uniform method for reporting accounts receivable balances.

D. The collection policy and procedure manual shall be promulgated in accordance with the Administrative Procedure Act.

Acts 2001, No. 904, §1, eff. June 26, 2001.

Title 4
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Part XIII. Statewide Reporting Accounting Policy

Chapter 1. Collection Policy and Procedure

§101. Introduction

A. Overview

1. The following policies and procedures are presented in a broad format to be used by state agencies/departments within the Executive branch of government, including colleges and universities, to create their own detailed, agency-specific procedures, subject to approval by the Cash Management Review Board.

2. Implementation of these policies and procedures are mandated by Act 904 of Regular Session 2001 which enacts Subpart E of Part II of Chapter I of Title 39 of the Louisiana Revised Statutes, to be comprised of R.S. 39:88.1 through 39:88.4, and cited as the "Louisiana Collection and Procedure Act." Its purpose is to provide a comprehensive collection policy and procedure for collection of obligations due to the state be established for use by all state agencies.

3. Act 904 of Regular Session 2001 states: "The Commissioner of Administration shall prescribe and cause to be implemented a comprehensive collection policy and procedure to be used in all state agencies. ... The policy and procedures manual shall include rules and regulations to assist state agencies in the identification and collection of delinquent accounts. ... Each state agency shall comply with the provisions of collection policy and procedure manual and is authorized to establish and maintain internal controls not inconsistent with the provisions included in the manual. The Cash Management Review Board shall oversee the development of and implementation of the collection policies and procedures manual in each state agency and is authorized to adopt rules and regulations in furtherance of this responsibility."

B. Purpose

1. To establish guidelines for accounts that are considered to be uncollectible.

2. To establish authoritative approval process for uncollectible accounts to be written off for financial reporting purposes only.

3. To establish guidelines for agencies/departments to use for implementation of internal control policy and procedure of accounts receivable.

AUTHORITY NOTE: Promulgated in accordance with R.S. 39:88.1 through 39:88.4 and Act 904 of Regular Session 2001.

HISTORICAL NOTE: Promulgated by the Office of Governor, Division of Administration, Office of Statewide Reporting and Accounting Policy, LR 28:2346 (November 2002).

§103. Accounts Receivable Process Overview and Objectives

A. Billing Process Overview and Objectives

1. To provide accurate and timely billing for amounts owed to the state.

2. To provide a means of tracking accounts receivable.

3. To provide billing capabilities for various types of receivables.

4. To provide the capabilities of monitoring the aging of accounts receivable, creating customer billings and statements based on the age of the receivable.

5. To provide internal control procedures and accountability.

6. Detailed policies and procedures are stated in the Control Agencies Policies and Procedures Manual under Chapter 13.4 and 13.5, Accounts Receivable Recognition Overview and Recording Revenue Recognition Overview.

B. Billing Event Overview and Objective

1. Recording of the billing event will be performed by the agency/department. Agency/department will initiate the data entry, obtain approvals and process the billing.

2. Invoices and statements are printed at the agency/department location and sent to the customer on a timely basis. Agency/department shall provide statements at least monthly.

3. Once a receivable has been incurred, an invoice should be prepared and sent to debtor on a timely basis.

4. Agency/department are responsible to track their own receivables. Keep records of and all correspondences pertaining to the account.

5. The agency/department will obtain complete and accurate information on each debtor in the event of default.

6. Each month a report is prepared to review the accounts for further action. The agency/department shall provide a report relating to accounts that are over 30 days, 60 days, 90 days, and older.

7. Agency/department shall inform and notify the debtor of additional fees, charges, and cost that may be incurred for failure to pay a debt:

- a. fee that will be charged for NSF checks;
- b. interest on unpaid balance per month;
- c. attorney or collection agency fees;
- d. late penalty fees.

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8. Agency/department whose collections are based on taxpayers' records, and therefore do not issue invoices, are not subject to Paragraphs 1, 2, and 3 above.

C. Billing Receipts Overview and Objective

1. Agency/department receives the money. Credit the appropriate customer's account.

2. Compliance with R.S. 39:372 and the Louisiana Constitution Article VII, Section 9 (A) requires "all monies received by the state or by any state board, agency, or commission shall be deposited immediately upon receipt in the State Treasury, except for certain listed therein." ("Immediately" is defined as within 24 hours of receipt. The State Treasury cash management practices require state-depositing entities to deposit receipts in the state's central depository account or designated regional depository accounts. The depositing agency is responsible for revenue classification in the accounting system.)

3. Detailed policies and procedures are stated in the Control Agencies Policies and Procedures Manual under Chapter 6, Cash Receipts.

D. Accounting Procedures Overview and Objective

1. Agency/department should maintain a proper segregation of duties such as opening the mail, recording the receipt, and maintaining the accounts receivable records. If not feasible, implement supervisory review and controls.

2. A monthly aged trial balance of all accounts should be checked and verified that the amount equals the balance in the general ledger, if applicable.

3. Obtain all necessary information on the debtor in the event of default such as:

- a. current home and work address and phone number;
- b. Social Security and/or federal employer identification number;
- c. name of address of nearest relative or guardian;
- d. date of birth;
- e. credit references;
- f. any other relevant information.

AUTHORITY NOTE: Promulgated in accordance with R.S. 39:88.1 through 39:88.4 and Act 904 of Regular Session 2001.

HISTORICAL NOTE: Promulgated by the Office of Governor, Division of Administration, Office of Statewide Reporting and Accounting Policy, LR 28:2346 (November 2002).

§105. Collection Process Overview, Objective, and Policy Guidelines

A. The following procedures are very general and broad for the purposes of identifying area of concerns and general concentration.

1. Collection Process Objectives

a. To establish and implement a collection policy and procedure that the Cash Management Review Board has approved.

b. To identify delinquent accounts.

c. To pursue delinquent accounts by creating collection letters that are tailored to the agency/department's need.

d. To apply late charges and interest to delinquent accounts.

e. To interface with other software to enhance the intercepting of payments.

f. To provide an updated customer account balance for any collection activity:

i. payments or NSF checks.

g. To provide the ability to write off uncollectible accounts with proper authority and documentation, debt is still owed to the state.

h. To establish and maintain internal controls.

2. Collection Process

a. Begins when the debt is recognized or the service is completed. The agency/department shall provide an invoice or statement in a timely manner to the debtor.

b. Different messages would appear on the statement according to the status of the account to remind the customer of the amount owed to the state, any payments and/or adjustments made since the last printed statement.

c. Apply interest and/or late charges as statutorily prescribed.

d. With the proper documentation and approval, write off from the financial statements any account that is deemed uncollectible after following the procedures outlined in §107.B. The debt is still owed to the state.

3. Collection Follow-Up Procedures

a. Policies and procedures are established and implemented at the agency/department that were approved by the Cash Management Review Board.

b. Send a minimum of one follow-up billing statement to debtor. The scheduled billing cycle shall be designated by agency/department.

c. Send second billing statement to debtor with a warning (dunning) message explaining the action that will be taken within a scheduled billing cycle from the first statement.

d. Third billing statement notifies the debtor that the account has been forwarded to a collection agency or attorney general's office within a scheduled billing cycle from the second statement.

e. Course of Action after the Third Billing Statement

i. Discontinue service and notify debtor by letter that service has been discontinued, if applicable to the agency/department.

ii. The agency/department will continue to collect amounts by all available means Xprivate collection agency, debt offset, etc.

f. Further Action (Discretion of agency/department policies and procedures approved by Cash Management Review Board)

i. Agency/department's secretary or undersecretary may approve the account to be written off or continue to collect (agency's discretion).

ii. Agency/department may continue its collection process or assign the account to a collection agency.

iii. Follow-up with the Attorney General's office or collection agency on the status of the account.

g. If appropriate, contact past due customers by telephone at any time during the collection process to ensure collection.

4. Allowance for Doubtful Accounts

a. Each agency/department should establish an allowance for doubtful accounts to ensure that the agency/department's receivables are not overstated for financial reporting purposes.

b. The allowance method used shall be established by the agency/department with the Cash Management Review Board approval. However, the amount should be based upon historical data or other pertinent information relative to the receivable. Sound accounting theory must be used at all times.

AUTHORITY NOTE: Promulgated in accordance with R.S. 39:88.1 through 39:88.4 and Act 904 of Regular Session 2001.

HISTORICAL NOTE: Promulgated by the Office of Governor, Division of Administration, Office of Statewide Reporting and Accounting Policy, LR 28:2347 (November 2002).

§107. Write-Off of Uncollectible Accounts Process Overview, Objective, and Policy Guidelines

A. Write-Off Objectives

1. To establish and implement a collection policy and procedure that the Cash Management Review Board has approved.

2. An authorization to write-off an account does not constitute a forgiveness of indebtedness.

3. Debtor remains obligated to the state.

4. Write-off authorizes a state agency to:

- a. transfer an account to a dormant file;
- b. discontinue incurring the expense involved in collecting the account;
- c. discontinue reporting the amount as a receivable on the general ledger.

5. To encourage proper write-offs on a fiscal year end basis.

6. The agencies/departments will have the ability to write-off an account from their financial statements when it is evident that it is uncollectible.

7. To establish and authorize the board and/or committee within each state agency/department to recommend any write offs when the accounts are deemed uncollectible:

a. the board and/or committee shall be managerial level personnel within the appropriate department.

8. Detailed policies and procedures are stated in the Control Agencies Policies and Procedures Manual under Chapter 13XAccounts Receivable.

B. Write-Off Process

1. Agency/department must request an account to be written off through their respective board/committee.

2. Amounts over a specific designation require additional approval from the agency/department's secretary or undersecretary as recommended by the committee.

3. The request to write off a receivable by the agency/department must include the following information:

- a. the name and address of the debtor;
- b. the age of the account;
- c. the nature of the amounts owed;
- d. the collection efforts that have been made;
- e. any other pertinent information to give a full understanding of the request such as debtor's employment status, debtor financial status, debtor's accessibility, etc.

4. Approved write-off must be reported on the quarterly accounts receivable report and retained in a dormant file and removed from current records.

5. For payments received on an account written-off, record the amount received as revenue, do not re-establish the receivable.

C. Write-Off Criteria

1. The amount is deemed uncollectibleXage of the account.

2. The write-off will not prejudice the position of the state.

3. All reasonable collection efforts have been exhaustedXprivate collection agency, attorney general's office and/or state's debt offset process.

4. The debtor cannot be located or a discharge of bankruptcy has occurred.

5. The applicable statute of limitations for collection of debt has expired.

6. The debtor is deceased and there is no estate.

AUTHORITY NOTE: Promulgated in accordance with R.S. 39:88.1 through 39:88.4 and Act 904 of Regular Session 2001.

HISTORICAL NOTE: Promulgated by the Office of Governor, Division of Administration, Office of Statewide Reporting and Accounting Policy, LR 28:2348 (November 2002).

ADMINISTRATION

§109. Debt Intercept or Offset Process Overview, Objective, and Policy Guidelines

A. Warrant Intercept

1. Vendor/debtor is receiving a payment from the state, a request is made by a state agency to intercept the payment for a past due amount, the system automatically applies the payment to the past due amount, and the difference is sent to the vendor.

2. State legislation will be required to enforce this type of intercept.

B. Revenue Recapture

1. Past due amounts can be recaptured through tax refund.

2. Other means of recapture are lottery or gaming winnings.

3. Both recapture programs are administered through the Department of Revenue.

C. Offsets

1. Current offset allowed by R.S. 47:299.2 against income tax refunds are specifically used by:

- a. Department of Justice Collections Section;
- b. Louisiana Student Financial Assistance Commission's Student Loan Collection Section;
- c. Division of Support Enforcement of the Office of Family Support in the Department of Social Services and any other office or facility of DSS;
- d. Department of Health and Hospitals;
- e. Department of Public Safety and Corrections;
- f. Department of Labor.

2. Offset program could be greatly expanded to include other state agencies/departments and all tax refunds, not just income taxes, unemployment benefits, or any other payments made by the state.

3. Additional legislation will be required to expand the offset program.

D. Garnishments, liens, and judgments:

1. when such measures are deemed cost effective;
2. used by most state agencies/departments through private collection firms or Attorney General's office.

AUTHORITY NOTE: Promulgated in accordance with R.S. 39:88.1 through 39:88.4 and Act 904 of Regular Session 2001.

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§111. Quarterly Reporting of Accounts Receivable Overview and Policy Guidelines

A. Objectives

1. To establish a report that shows each state agency/department's accounts receivable balances and activities during the quarter as mandated by R.S. 39:79.

2. To establish guidelines and procedures for the quarterly reporting as stated by Memorandum SA 96-45.

3. To ensure the quarterly reports are consistent and as accurate as possible.

4. To have uniformity of reporting for all state agencies/departments.

5. To ensure the timely reporting of the quarterly report as stated by Memorandum SA 96-45.

B. Procedures for Quarterly Reporting

1. Quarterly Activity (Form AR-1):

- a. gross receivables and debt at end of quarter;
- b. estimated uncollectible for the quarter;
- c. net receivable for the quarter;
- d. write-offs for the quarter.

2. Aging of Receivables (Form AR-12):

- a. current receivables-do not include those past due;
- b. past due receivables: 1-30 days;
- c. past due receivables: 31-90 days;
- d. past due receivables: 181 days-1 year;
- e. past due receivables: over one year;
- f. total receivables past due;
- g. total gross receivable;
- h. total gross receivables must equal gross receivables and debt at end of quarter reported on Form AR-1.

3. Collections Activity for Receivables over 180 days (Form AR-3):

- a. amount over 180 days past due;
- b. collections within the agency;
- c. collections with attorney general's office;
- d. collections with private collection firm;
- e. collections—other (specify the type);
- f. collections—under protest;
- g. amount over 180 days past due must equal 181 days-one year and over one year total amount reported on Form AR-2.

4. Write-Off Disclosure (Form AR-4):

- a. number of accounts, if applicable;
- b. amount of the write-offs;
- c. reason for the write-off;
- d. the total write-off must equal write-off disclosure reported on Form AR-1.

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5. Annual Comparison of Receivables (Form AR-5)
- a. Major revenue source;
 - b. amount past due—prior year ending balance;
 - c. amount past due—current year ending balance;
 - d. increase/decrease;
 - e. percentage of change;
 - f. explanation given for each comparison variance on the bottom of the page designated as "Explanation" for each category.

C. Accounts Receivable Quarterly Reports

1. Quarterly reports starting with September 30, 2000 is available on OSRAP website:

<http://www.state.la.us/osrap/index.htm>

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