PURPOSE: This policy provides state agencies with the requirements for reporting liquidated and delinquent accounts to the Legislative Fiscal Office.

AUTHORITY: ORS 291.015
ORS 293.229
ORS 293.233
ORS 293.250
ORS 293.590

APPLICABILITY: This policy applies to all state agencies included in the State's annual financial statements, except for those agencies specifically exempted by OAM 01.05.00.

POLICY:

101. Agency management must ensure that agency personnel employ appropriate practices in the management of accounts receivable.

Reporting Responsibilities

102. Oregon Revised Statutes (ORS) 293.227 through 293.245 provide state agencies guidance on the collection of liquidated and delinquent accounts. With some exceptions and based on statutory timelines, state agencies are required to assign liquidated and delinquent accounts to the Department of Revenue or to private collection firms. Agencies must report the status of these assigned accounts, along with liquidated and delinquent accounts they are currently pursuing for collection or that the agency has otherwise exempted.

103. Unless exempt by statute, state agencies must report annually by October 1 to the Legislative Fiscal Office the status of their liquidated and delinquent accounts for the previous fiscal year ended June 30 (ORS 293.229). The Legislative Fiscal Office is then required to compile the state agency reports and issue one report to the legislature by December 31.

104. Agency management is responsible to ensure the accuracy and completeness of the information reported annually to the Legislative Fiscal Office. It is important to note that agencies report only the portion of their agency’s accounts receivable that are liquidated and delinquent.
105. State statutes exclude some state agencies from the reporting process. An agency can consult their authorizing statute to determine if it excludes them from reporting.

   a. A governmental entity that does not meet the definition of a “state agency” under ORS 293.227 is not required to report.

   b. A state agency whose authorizing statute indicates it is exempt from certain financial administration laws, and cites ORS 293.229 specifically, is not required to report.

   c. If an otherwise excluded state agency chooses to report, it shall follow the same guidelines provided in the Legislative Fiscal Office reporting manual.

**Required Reporting Format**

106. The Legislative Fiscal Office, in cooperation with the Department of Administrative Services (DAS) and numerous state agencies, developed a web-based reporting system and a user manual. The user manual from the Legislative Fiscal Office, Reporting Liquidated and Delinquent Accounts, includes instructions on completing and submitting the annual report. The manual also provides some definition of terms and directs users to citations in the Oregon Revised Statutes and the Oregon Accounting Manual to obtain additional information.

107. When reporting liquidated and delinquent accounts each year, agencies are required to use the web-based reporting system using the instructions provided in the user manual. The Legislative Fiscal Office updates the user manual annually and provides state agencies a link to it.

108. Unless statutorily exempt from reporting, even those agencies with no receivables data must use the web-based reporting system and follow the instructions in the user manual for “nothing to report”. Failure to follow these instructions will result in the agency being listed as “did not report” in the Legislative Fiscal Office report to the legislature.