

# MINUTES

## Accounts Receivable Core Committee

**DATE:** May 19, 2026

**TIME:** 2:00 pm-

**LOCATION:** DAS Executive Building, Fremont Conference Room and - via- *Teams meeting*

**ATTENDEES:** Joy Andrews (DELIC); Bethany Atkinson (ODF); John Baker (ODOE); Bradford Batchelor (PUC); Angelique Bowers (ODE); Amy Brewer (OPRD); Jennifer Carson-Phillips (OPDC); Richard Dredge (DCBS); Reba Dunnington (REA); Jamie Duval (ODE); Todd Evans (DOR); Svetlana Fadden (DHS-OHA); Connie Flowers (ODE); Gerold Floyd (DAS-SWARM); Benjamin Foster (DOR); James Garrett (WRD); Daniel Goettsch (DOJ); Jennifer Gronemeyer (OSMB); Trisha Hage (WRD); Caty Karayel (REA); Irina Kay (DAS); Crysine Kincaid (ODA); Trena Landers (OLCC); Matthew Letteri (OCB); Megan Looney (PSU); Brian Martinez (OLCC); Cathy McDermond (ODVA); Jesse Mecham (DOR); Katya Medvedeva (DAS); Karen Neal (DPSST); Brandy Nichols (DLCD); Nelson Okello (DHS-OHA); Jesse Oliver (OED); Michelle Palmer (BOLI); Emil Petov (DOGAMI); Melissa Phillips (OYA); Jill Reece (OYA); Sean Riesterer (CCB); Tammy Roebke (OSP); Emily Rothweiler (DAS); Lyubov Salov (DAS); Lisa Sardinha (ODAV); John Schiavo (OMB); Victoria Seward (OIT); Julie Strauss (DHS-OHA); Julie Tacchini (PUC); Angela Teas (OBDD); Anthony Texeira (OYA); Carol Todd (Leg); Melissa Tominaga (PERS); Anna Unger (DOC); Sheleen Wilks (ODF); Karen Williams (DAS); Karla Willmschen (SOS); Jessica Zachary (HECC)

**GUESTS:** 971-720-3688

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## Discussion

1. Welcome and introductions

Gerold introduced himself and welcomed everyone to the meeting.

2. SWARM announcements- FY26 Year-End A/R and LFO Training

There are new PowerPoint templates that were developed by the DAS Communications team and as part of that transition we are also working with the CHRO department to put the training into Workday learning. While not all agencies use Workday, I have been told that those agencies can use the link to login as a “guest” and enter their name and agency name to register their completion of the training. This will eliminate the need to email SWARM like previous years. We expect

the training to be available by early to mid-August which is the same time as previous years in-person training. An email will be sent to the listserv with the link to the Workday course once it is ready.

3. A/R Honor Roll- FY25 overall results, reminders for FY26

Overall 116 of 126 agencies received the Honor Roll for FY 25, that is 92.1% of agencies which is a 3.2% increase over the prior year! Some reminders for FY26: for agencies that use SFMA the soft close is August 7<sup>th</sup> and Month 13 close is August 14<sup>th</sup>. September 18<sup>th</sup> is the target date for completing L&D entries to the LFO website. October 1<sup>st</sup> is the statutory deadline for completing the LFO entry (even if your agency has no L&D accounts, you must still report) as well as submission to DAS of the agency checklist, ARPM report for quarter 4 and annual measures (for agencies subject to the OAM), and the Annual write-off, abated and canceled debt certification form.

4. Year-end preparation reminders

Agencies need to make sure and complete any account assignments to DOR-OAA before June 30<sup>th</sup> to avoid having to report accounts to LFO as unassigned, non-exempt with no payment for more than 90 days. Review accounts and make sure that they either meet an exemption criteria or get the assignments completed. Review the DOR-OAA reports for RWO status or recommended for write-off and follow OAM 35.50.10 to determine if the account meets the requirements for write-off entry before the end of the fiscal year. Remember when evaluating the criteria in OAM 35.50.10, paragraph 104 that criteria 9, which is agency specific criteria approved by the Attorney General, this should only be used if your agency has criteria different than what is listed in 1-8 and has sent that criteria to the Attorney General in writing and it has been approved. If the reason for the write-off is that DOR has recommended write-off because there was no successful collection during their efforts, including the use of private collection firms, then a likely criteria for write-off would be either #1 or #6 which are both very similar but discuss the debtor not having assets to collect from or the agency being unable to collect from the debtor.

5. OAM 35.50.10 Write-off guidelines

With fiscal year end coming up, I wanted to highlight this policy to give agencies a refresher on the details of the requirements for writing off uncollectible debt. First, agencies must make reasonable effort to collect as defined in the policy. Next, agencies must adopt criteria to determine when debt is uncollectible, which must be approved by the Attorney General and include the right of offset. However, if the

agency adopts the OAM criteria in paragraph 104 then it does not need to get separate AG approval because the OAM has already been approved. There does need to be some internal agency policy, it may be as simple as stating that the agency uses the criteria in OAM 35.50.10. If an account is subject to assignment to DOR and has not been assigned, then it may not be written off. However, if an account meets an exemption from assignment, then it could be written off without being assigned. The exception to that situation is when evaluating an account for write-off if the account that was previously exempt from assignment is now no longer exempt, for example a student that is no longer in school, or a debtor that was incarcerated who has since been released, since the exemption no longer applies the account is now subject to assignment and therefore would not be eligible for write-off. Once accounts have been assigned to DOR and the status has been updated to RWO or recommended for write-off, then the agency evaluates the account against the criteria the agency adopted in paragraph 103 (the internal agency policy). The agency needs to document their efforts and the applicable criteria, this could either be electronic if the agency uses an A/R management system or a manual/physical record. If the agency uses manual/physical records, then the OAM provides a sample form that can be used or modified to fit agencies needs. This is only for the agency's records and is separate from the annual form that is submitted to DAS with the total amount of write-offs for the fiscal year. Once a debt has been written off, if there is a future collection by DOR (the RWO status does not cancel the debt), then the agency shall reverse the write-off entry, post the payment and then evaluate the balance of the account to determine if it should be written off or remain on the books. The nature of the payment will influence that decision, for example if the payment was a tax offset due to a high kicker year, and future payments are not expected then writing-off the balance would make sense, but if the payment was from a payment plan established then future payments are likely and leaving the balance would be advised. Some additional things to keep in mind about the RWO status is that the status does change over time, if other debts are assigned by other agencies and those debts are assigned to a private collection firm, all debts for the same debtor (including those in RWO status) will be sent to the collection firm together and the status will change to PCF on your future reports. If you wait until the end of the fiscal year to look at the report to determine what records need to be written off, that status might have already changed and you would miss the opportunity to complete the write-off. It is advised to review your reports every month and when the RWO status appears, do the evaluation and write-off entries at that time. If the status changes in the future you do not have to reverse the write-off, that only applies if there is a collection.

## 6. Roundtable

Amy Brewer asked about best practice for reassigning debts to DOR that were returned due to bankruptcy or incarceration. Should they be attempted every month?

Todd from DOR-OAA shared that the return process during new assignments is automated, if there is an active bankruptcy. Bankruptcy cases are most commonly Chapter 7 and typically last about three months before the cases closes. While the DOR system would see whether the bankruptcy case is active or not, it would not automatically know whether or not an assigned debt was included in a bankruptcy or the case status (discharged, dismissed, etc). Gerold shared that it is still the agency's responsibility to monitor the bankruptcy case to determine if the debt is covered by the bankruptcy (date of the debt vs the date of the filing), the chapter of the bankruptcy filed and whether the agency's debt is covered by that chapter, whether the bankruptcy case was discharged or dismissed, all to know whether or not the debt is eligible for assignment to DOR after the case is closed or whether the debt still exists (discharged by the court). Agencies can use the PACER website: [PACER | PACER Case Locator](#) to search bankruptcy court cases ([PCL User Manual 2025.pdf](#)) and find court records to understand the impacts on your accounts.

For incarcerated individuals, there are a couple of website options to look and see if someone is still incarcerated, <https://visor.oregon.gov/>, and <https://docpub.state.or.us/OOS/intro.jsf> these are sites that if they show the individual is no longer incarcerated then the agency may attempt assignment again.

Benjamin Foster asked if there are any anticipated changes to ARPM, L&D worksheet, etc. Gerold shared that there have been no changes since there have been no updates to the LFO website and no changes to the OAM or statutes. There is a committee currently reviewing Chapter 35 of the OAM, so if there are any updates to the OAM on ARPM reporting then there might be some changes to the form as a result of those changes but those would not be for FY 26 reporting.

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## Next Meeting

**DATE:** July 21, 2026

**TIME:** 2:00 pm

**LOCATION:** DAS Executive Building (155 Cottage St), Fremont Conference Room  
and via Microsoft Teams