

STATEWIDE ACCOUNTS RECEIVABLE MANAGEMENT

The Buzz



SWARM Team News

'Tis that time of year when accounts receivable (A/R) professionals statewide aggregate data associated with liquidated and delinquent account activity in preparation for reporting to the Legislative Fiscal Office (LFO) as required by [ORS 293.229](#). This year is particularly unique because of the additional reporting requirements.

This issue of *The Buzz* is dedicated to providing information to assist A/R professionals with completing all of the Fall reporting requirements. Below is a recap of the Fall A/R reporting requirements in order by due date (applicability varies):

- Due 9/28/2018: liquidated and delinquent account report due to LFO
- Due 10/1/2018: accounts receivable performance measure (ARPM) report for the quarter ending 6/30/2018 due to SWARM
- Due 10/1/2018: ARPM report for the fiscal year ending 6/30/2018 due to SWARM
- Due 10/1/2018: agency certification of accounts written-off, abated, and canceled during the fiscal year ending 6/30/2018 due to SWARM
- Due 10/31/2018: ARPM report for the quarter ending 9/30/2018 due to SWARM

For more information about the above reporting requirements, please review the applicable articles included within this newsletter edition, or contact the [SWARM Analyst](#) assigned to your agency.

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Write-off, Abated, & Canceled Account Reporting

During the 2017 Regular Session, legislation passed requiring state agencies to provide the Department of Administrative Services information associated with liquidated and delinquent accounts that were written-off, abated, or canceled during the fiscal year. State agencies must also certify that the referenced accounts were processed in accordance with applicable statutes and rules. This information will be incorporated into the annual A/R Management Report SWARM submits to the Legislative Assembly.

The following entities are required to report: Executive Branch state agencies; Judicial Branch state agencies; Legislative Branch state agencies; the Oregon Tourism Commission; the Oregon Film and Video Office; the Travel Information Council; the Children's Trust Fund of Oregon Foundation; Oregon Corrections Enterprises; the State Accident Insurance Fund Corporation; and the Oregon Utility Notification Center. [\[ORS 293.234\]](#)

To report the applicable information, please complete the [Agency Certification: Write-off, Abated, and Canceled Debt form](#) and send to SWARM by 10/1/2018.

Dept. of Revenue: Other Agency Accounts

The Department of Revenue Other Agency Accounts (DOR-OAA) unit continues to make enhancements to better serve client agencies.

The following is one example of an enhancement implemented to better serve client agencies.

Improved OAA Website

On July 7th the DOR-OAA webpage was revamped which resulted in separating content into two separate webpages: one webpage for client agencies and the other webpage dedicated to debtors with information relevant to them.

Below is the link to the *Government Agency Debt Management* webpage which includes information for client agencies that DOR-OAA provides collection services for:

<https://www.oregon.gov/DOR/programs/gov-research/Pages/oaagencies.aspx>

On the *Government Agency Debt Management* webpage client agencies will find general information about DOR-OAA; current legislation or projects that are being worked on; and downloadable reference documents for your convenience.

The following resource documents are also available on the *Government Agency Debt Management* webpage:

Client Agency Technical Guide: This guide was created for client agency staff responsible for processing debt files and reconciling reports generated by DOR-OAA. Additionally, the guide provides information on field layouts and descriptions.

Revenue Online (ROL) User Guide: This guide was created for client agency staff who use ROL and provides information on how to navigate through ROL as well as step-by-step instructions for using various features.

Current XML schema files: For client agencies that use the XML format for reports and electronic debt files, the latest schemas will be available for download here.

More information will be added in the future, so be sure to bookmark the *Government Agency Debt Management* webpage for future reference.

For more information about DOR-OAA collection services or to provide feedback, please contact Todd Evans at Todd.Evans@oregon.gov.

Reporting Annual Account Activity to LFO

[ORS 1.195](#) and [ORS 293.229](#) require state agencies and some special government entities to report liquidated and delinquent account activity to LFO annually.

On August 29th SWARM provided liquidated and delinquent account report training to all state agencies and special government entities required to report liquidated and delinquent account activity to LFO. The training covered the new data elements required by LFO for FY 2018.

The following data elements are new for FY 2018:

- [Section II](#): Unassigned accounts, non-exempt accounts (reporting manual page 9 & 12)
- [Section II](#): Unassigned, non-exempt accounts with no payment in over 90 days (reporting manual page 9 & 12)
- [Section II](#): Doubtful accounts (reporting manual page 9 & 12)
- [Section IIIa](#): Department of Revenue-unrestricted assignments (reporting manual page 13)
 - Report [number of accounts](#) for each applicable category
 - Report DOR collection fees paid by debtors (number of accounts and value of collection fees paid)
 - Report DOR collection fees paid by originating agency (number of accounts and value of collection fees paid)
- [Section IIIb](#): Private collection firm assignments (reporting manual page 15)
 - Report [number of accounts](#) for each applicable category
 - Report PCF collection fees paid by debtors (number of accounts and value of collection fees paid)
 - Report PCF collection fees paid by originating agency (number of accounts and value of collection fees paid)
- [Section IIIc](#): accepted offers of compromise (reporting manual page 17)
- Collections on accounts due to offset (reporting manual page 18)

As a result of new statutory reporting requirements and additional data elements requested by LFO, SWARM recommends state agencies and special government entities review the [recorded training from August 29th](#), the updated [Reporting Manual](#), and use the [Reporting Worksheet](#) to aggregate liquidated and delinquent account data.

Once your agency has completed reporting, please send an email to your agency's [SWARM Analyst](#) for review.

ARPM Reporting

Executive Branch state agencies and state agencies subject to the Oregon Accounting Manual (OAM) are required to report quarterly ARPM data to SWARM, as described in [OAM 35.60.20](#) paragraphs 105 and 106.

- The ARPM reports for the quarter ending 6/30/18 are due to SWARM by 10/1/18.
- The ARPM reports for the quarter ending 9/30/18 are due to SWARM by 10/31/18.

All state agencies subject to the OAM are required to report annual ARPM data to SWARM as described in [OAM 35.60.20](#) paragraphs 107-115.

- The ARPM reports for the fiscal year ending 6/30/18 are due to SWARM by 10/1/18.

Audio/visual training associated with ARPM annual and quarterly reporting is available via the following links:

- [Part 1: ARPM Reporting](#)
- [Part 2: Developing ARPM Agency Targets](#)



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Special thanks to:

Todd Evans, Department of
Revenue Other Agency Accounts

Mary Nerpel Smith, Oregon
Public Employees Retirement
System



OR Public Employees Retirement System

The Oregon Public Employees Retirement System (OPERS) is the retirement system for State of Oregon Employees, most local governments, teachers, fire districts, and police districts. Employer and employee contributions fund the trusts.

The primary focus of the agency is to pay retirement benefits to members. OPERS accounts receivable are established when a benefit overpayment occurs. Overpayments occur as a result of unreported deaths, changes in retirement elections, legislative changes, working after retirement, and calculation errors. OPERS has one Accounting Technician III dedicated to processing and monitoring the agency's accounts receivable.

The Oregon Supreme court decisions in the Strunk and Eugene cases, led to OPERS' greatest learning opportunity in managing accounts receivable. Strunk and Eugene changed the 1999 earnings crediting retroactively from 20% to 11.33%; from August 2012 through April 2013. OPERS hired limited duration and temporary staff to help calculate the benefit overpayments and manage the collections associated with the issuance of approximately 29,000 invoices totaling almost \$170 million. The OPERS Board decided payment plans could begin at ten dollars and last up to ten years.

OPERS staff staged the invoicing process by invoicing retirees who had ongoing benefits first, then retirees who had withdrawn their accounts, and ending with those retirees who had passed on. It was most helpful that the largest part of the population was those who had ongoing benefits and OPERS was able to set up deductions from their benefits to auto post to the invoices. Even with this huge benefit OPERS jumped from receiving an average of 16 payments per day to processing an average of 97 payments per day.

OPERS partnered with the Department of Revenue giving them a heads up of the workload that would increase on their end and established an arrangement for DOR to process credit card payment on behalf of OPERS.

As of June 30, 2018 OPERS had approximately 17,000 Strunk and Eugene related invoices with a balance of \$55,800,000 remaining to resolve.

For more information, please contact Mary Nerpel Smith at Mary.C.Smith@state.or.us.