

**OFFICE OF THE MAYOR
TULSA, OKLAHOMA
EXECUTIVE ORDER NO. 2024 - 01**

WRITE-OFF OF UNCOLLECTED RECEIVABLES

Section 1. PURPOSE: It is recognized that a percentage of receivables are “uncollectable.” The write-off of an account is an accounting function periodically needed to accurately state the accounts receivable position of the City in financial statements. It shall not constitute forgiveness of the obligation by the City.

Section 2. AUTHORITY: The Director of Finance is responsible for the collection of all revenues required by Charter to be collected by the City.

Section 3. APPOINTMENT: The Uncollected Account Review Committee is hereby established to review and act on past due accounts receivable. This Committee will be chaired by the Director of Finance and comprised of the following persons:

- *Director of Revenue and Customer Experience
- * Controller
- *City Staff to be appointed by the Director of Finance
- *An Advisory member from the Legal Department

Section 4. PROCEDURE: A collection agency (“Agency”) may be utilized under the direction of the Director of Finance to collect accounts receivable items which the City has been unable to collect. An uncollected item may be submitted to the Agency forty-five (45) days after the due date. The Agency will be selected by a competitive bidding process as described in T.R.O., Title 6, Chapter 4. All requests to defer submission of an uncollected item to the Agency must be submitted in writing to the Director of Finance or their designee. Agency results and items not submitted to the Agency will be submitted to the Uncollected Account Review Committee on a periodic basis. The Committee shall review all items submitted and (1) approve write-off, or (2) recommend specific alternative action.

At the end of each fiscal year, the Director of Finance will establish an allowance for uncollectible obligations due the City.

Section 5. RESCINDED: This Order rescinds and replaces Executive Order No. 96-04 in its entirety.

Section 6. EFFECTIVE DATE: This Order shall take effect immediately.

Dated this 3rd day of January, 2024.



G.T. Bynum, Mayor

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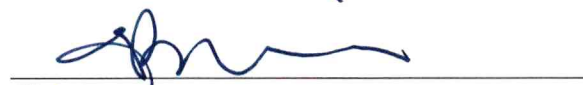
ATTEST:



City Clerk



APPROVED AS TO FORM AND LEGALITY:



City Attorney