

FINDINGS OF THE COLLECTIONS BOARD OF REVIEW
REPORT NO. 102721

Pursuant to the provisions of Sections 5.182 through 5.184 of the Los Angeles Administrative Code, the Collections Board of Review (Board) held a hearing to review, authorize and/or recommend delinquent accounts for write-off. The meeting was held virtually on October 27, 2021, via Google Meets. The Board consists of the following members:

- Shane Min, Sr. Management Analyst II, representing the City Controller
- Andrew Kaplan, Revenue Manager, representing the Office of Finance
- David Choi, Administrative Analyst, representing the Office of the City Administrative Officer

The Board's agenda included consideration for removal of various uncollectible accounts receivable from the active accounts of the Los Angeles Housing Department. The Board may approve the write-off of accounts less than \$5,000 each as authorized by the City Council (CF 09-1735). The Board may recommend the write-off of accounts \$5,000 or more for approval by the City Council. The results of the Board's review are summarized below.

Los Angeles Housing Department (LAHD)

LAHD presented two (2) write-off requests before the Board as follows:

- I. September 22, 2021 report requesting the write-off of 15 uncollectible invoices for 13 owners of 13 property accounts (APNs) with fees totaling \$433,417.09, each owner owing more than \$5,000.00

Discussion. These invoices include 5 different invoice categories ranging from REAP prepaid inspections, RSO's, URP Contractor Cost, TRIP Benefit Adv, and SCEP fees. These outstanding invoices are for services billed during the years 2015 through 2019. LAHD is submitting these invoices for write-off as they have been identified as uncollectible and all reasonable collection efforts have been exhausted.

Board's Decision. The Board has reviewed the uncollectible accounts. The Board agrees that further efforts will be disproportionately costly in relation to the possible outcome. The Board unanimously recommends the City Council approve the write-off request from LAHD to remove from its active account receivables, 15 invoices totaling \$433,417.09, each owner owing equal to \$5,000.00 or more.

- II. September 22, 2021 report requesting the write-off of 23 uncollectible invoices for 19 owners of 22 property accounts (APNs) with fees totaling \$15,580.60, each owner owing less than \$5,000.00.

Discussion. These invoices are 5 different invoice categories ranging from RSO, Bad Checks, Substandard Recording, SCEP and SCEP Inspection fees. These invoices have been submitted for write-off as they have been identified as uncollectible. LAHD has exhausted all reasonable collection efforts.

Board's Decision. The Board has reviewed the uncollectible accounts. The Board agrees that further efforts will be disproportionately costly in relation to the possible outcome. The Board unanimously approved the write-off request from LAHD to remove from its active account receivables, 23 invoices totaling \$15,580.60, each owner owing less than \$5,000.