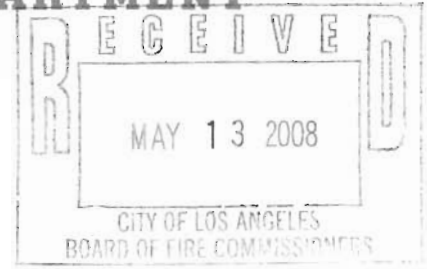


LOS ANGELES FIRE DEPARTMENT

DOUGLAS L. BARRY  
FIRE CHIEF

MAY 20 2008



May 12, 2008

BOARD OF FIRE COMMISSIONERS  
FILE NO. 08-077

TO: Board of Fire Commissioners

FROM: Douglas L. Barry, Fire Chief

A handwritten signature in dark ink, appearing to be "DLB", written over the printed name of Douglas L. Barry.

**SUBJECT: WRITE-OFF OF UNCOLLECTIBLE LAFD CHARGES FOR SERVICES OF FIRE SAFETY OFFICERS FOR FISCAL YEAR 1996 VALUED UNDER \$1,000.00**

FOR INFORMATION ONLY:	<input type="checkbox"/> Approved	<input type="checkbox"/> Approved w/Corrections	<input type="checkbox"/> Withdrawn
	<input type="checkbox"/> Denied	<input type="checkbox"/> Received & Filed	<input type="checkbox"/> Other

**For Information Only**

Attached for your review is the recommendation letter from the Fire Chief to the Board of Review dated May 6, 2008 requesting write-off authority of \$360.00 an uncollected Fire Safety Officer account for Fiscal Year 1996.

The account originated Fiscal Year 1996 and is now past the statute of limitations; therefore the Department has no legal means of collecting these balances. The Department's resources will be more efficiently utilized on all recent outstanding accounts.

The staff of Accounting Services along with the recommendation by the Office of Finance determined that the unpaid account amounting in \$360.00 should be written-off for Fiscal Year 1996 (refer to attachment A for details).

Board report prepared Isela Iniguez, Secretary, Bureau of Administrative Services

Attachment

ii:Board Report under \$1000

**BOARD OF FIRE  
COMMISSIONERS**

—  
**GENETHIA HUDLEY-HAYES**  
PRESIDENT

**CASIMIRO U. TOLENTINO**  
VICE PRESIDENT

**DIANA M. BONTÁ**  
**ANDREW FRIEDMAN**  
**JILL FURILLO**

—  
**BLANCA GOMEZ-REVELLES**  
EXECUTIVE ASSISTANT II

**CITY OF LOS ANGELES**

CALIFORNIA



**ANTONIO R. VILLARAIGOSA**  
MAYOR

**FIRE DEPARTMENT**

—  
**DOUGLAS L. BARRY**  
FIRE CHIEF

**200 NORTH MAIN STREET**  
**LOS ANGELES, CA 90012**

(213) 978-3838  
FAX: (213) 978-3814

[www.lafd.org/comm.htm](http://www.lafd.org/comm.htm)

May 6, 2008

Louis J. Benjamin, Chairperson  
Board of Review  
Office of the Controller  
Room 300, City Hall East

Dear Chairperson Benjamin:

**WRITE-OFF OF UNCOLLECTIBLE LAFD CHARGES FOR SERVICES  
OF FIRE SAFETY OFFICERS FOR FISCAL YEAR 1996 VALUED UNDER \$1,000.00**

**BACKGROUND**

Los Angeles Administrative Code, Chapter 11, Article 1, Section 5.182, provides that the Fire Chief of the Los Angeles Fire Department (LAFD) shall review the status of uncollectible accounts to determine whether they are collectible. He shall refer those accounts determined to be uncollectible to the Board of Review in accordance with the Los Angeles Municipal Code, Article 1, Section 11.04, for appropriate action. The removal of these unpaid accounts from the current Fire Safety Officer account shall not preclude the City from collecting any sum that later proves to be collectible.

**RECOMMENDATIONS**

It is recommended that the Honorable Board of Review approve the write-off of \$360.00 an uncollected, Fire Safety Officer, account for Fiscal Year 1996. The removal of this unpaid account shall not preclude the City from collecting any sum that later proves to be collectible.

**FINDINGS:**

1. The Los Angeles Administrative Code, Chapter 11, Article 1, Section 5.182, provides that the Fire Chief of the Fire Department shall review the status of unpaid accounts to determine whether they are collectible.

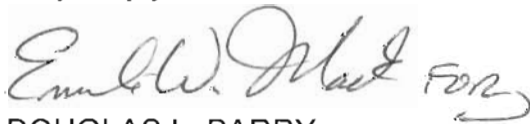
Board of Review  
May 6, 2008  
Page 2

He shall refer those accounts determined to be uncollectible to the Board of Review in accordance with the Los Angeles Municipal Code, Article 1, Section 11.04, for appropriate action.

2. Account has been submitted to the Office of Finance for collection and was determined to be uncollectible for reasons indicated on the list.
3. In addition, three or more invoices were sent after the original invoice. The account originated Fiscal Year 1996 and is now past the statute of limitations; therefore the Department has no legal means of collecting these balances. The Department's resources will be more efficiently utilized on all recent outstanding accounts.
4. The staff of Accounting Services along with the recommendation by the Office of Finance determined that the unpaid account amounting in \$360.00 should be written-off for Fiscal Year 1996 (refer to attachment A for details).
5. Writing off this account would be consistent with General Accepted Accounting Principles. This is also consistent with existing City policy to reflect the accurate status of accounts in the City's financial statement so not to overstate the revenue.

If you require additional information, please contact Accountant II Emma Pangilinan at (213) 978-3452.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Douglas L. Barry". The signature is fluid and cursive, with the first name "Douglas" being the most prominent.

DOUGLAS L. BARRY  
Fire Chief

DLB:ii

ATTACHMENT A

LOS ANGELES FIRE DEPARTMENT

Uncollectible / For Write-off by the City Attorney's Office  
Individual Invoices < \$1,000  
Recap by Fiscal Year

Fiscal Year	Revenue Fire Safety Officer	Total
1996	360.00	360.00

360.00	360.00
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Los Angeles Fire Department

# Schedule of Accounts Referred to Board of Review

Individual Invoice under \$1,000

Revenue Source Code	Invoice #	Invoice Date	Customer Name	Invoice Amount	Uncollectible Code	Remarks
3883						
960500		1/6/1996	BARBARA SILVERBERG	\$360.00	8	LEGAL JUDGEMENT EXPIRED
Summary for 'Revenue Source Code' = 3883 (1 detail record)				\$360.00		
Sum				\$360.00		
Grand Total				\$360.00		