

JUL 21 2009

LOS ANGELES FIRE DEPARTMENT



DOUGLAS L. BARRY
FIRE CHIEF

July 13, 2009

BOARD OF FIRE COMMISSIONERS
FILE NO. 09-086

TO: Board of Fire Commissioners

FROM: Douglas L. Barry, Fire Chief *DLB*

**SUBJECT: WRITE-OFF OF 13 UNCOLLECTIBLE LAFD CHARGES FOR
SERVICES OF FIRE SAFETY OFFICERS, INSPECTION RESTITUTION
& HIGH RISE INSPECTION FOR FISCAL YEARS 1995-2002 EACH
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 Withdrawn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 a copy of the recommendation letter from the Fire Chief to the Board of Review dated August 6, 2009 requesting write-off authority totaling \$5,572.87. These are uncollected Fire Safety Officers, Inspection Restitution & High Rise Inspection accounts for fiscal years 1995 thru 2002 individually valued at under \$1,000.00 with a total amount of \$5,572.87 (see attachments).

The accounts originated from fiscal years 1995 thru 2002 and 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 all unpaid accounts amounting \$5,572.87 should be written-off for fiscal years 1995 thru 2002.

Board report prepared by Emma Pangilinan, Accountant II, Accounting Services Unit

Attachment

Schedule of Accounts Referred to Board of Review

Individual Invoice under \$1,000

Referral Date: 7/8/2009

Revenue Source Code	Invoice #	Invoice Date	Customer Name	Invoice Amount	Uncollectible Code	Remarks
3883	Fund: 100					
	FS000003320	10/14/1999	INTL BROTHER ELECT WR	\$385.00	4	STATUTE OF LIMITATIONS EXPI
	FS990002938	6/14/1999	HOPE & GRAVY INC	\$412.50	4	STATUTE OF LIMITATIONS EXPI
	FS99002741A	6/24/1999	SHIA	\$25.00	4	STATUTE OF LIMITATIONS EXPI
Summary for 'Revenue Source Code' = 3883 (3 detail records)						
Sum				\$822.50		
3886	Fund: 100					
	IR000000799	1/23/1998	D & S FUELING INC	\$408.00	4	STATUTE OF LIMITATIONS EXPI
	IR000001976	11/16/1999	WESTAR SYSTEMS INC	\$436.00	4	STATUTE OF LIMITATIONS EXPI
	IR000002035	1/7/2000	WESTAR SYSTEMS INC	\$436.00	4	STATUTE OF LIMITATIONS EXPI
	IR000002042	1/7/2000	WESTAR SYSTEMS INC	\$436.00	4	STATUTE OF LIMITATIONS EXPI
	IR000002045	1/7/2000	WESTAR SYSTEMS INC	\$436.00	7	FORWARD EFFORTS EXHAUSTE
	IR020003467	8/23/2001	THE RICHARDSON GROUP	\$436.00	4	STATUTE OF LIMITATIONS EXPI
Summary for 'Revenue Source Code' = 3886 (6 detail records)						
Sum				\$2,588.00		
3900	Fund: 100					
	962005	12/1/1995	JAMES GRIFFIN	\$300.00	7	FORWARD EFFORTS EXHAUSTE
	HR000000723	11/26/1999	NAKASHIMA S	\$450.00	7	FORWARD EFFORTS EXHAUSTE
	HR030001970	11/19/2002	KOBAYASHI, TAKAJI	\$450.00	7	FORWARD EFFORTS EXHAUSTE
	HR030002173	11/21/2002	MARIAN, SAMSON/HOLLY	\$962.37	7	FORWARD EFFORTS EXHAUSTE
Summary for 'Revenue Source Code' = 3900 (4 detail records)						
Sum				\$2,162.37		

Revenue Source Code	Invoice #	Invoice Date	Customer Name	Invoice Amount	Uncollectible Code	Remarks
Grand Total				\$5,572.87		

ATTACHMENT

LOS ANGELES FIRE DEPARTMENT

Uncollectible / For Write-off by the Office of Finance
Individual Invoices < \$1,000
Recap by Fiscal Year

Fiscal Year	Revenue Fire Safety Officers	Revenue Inspection Restitution	Revenue High Rise Inspection	Total
1995			300.00	300.00
1998		408.00		408.00
1999	822.50	436.00	450.00	1,708.50
2000		1,308.00		1,308.00
2001		436.00		436.00
2002			1,412.37	1,412.37
	822.50	2,588.00	2,162.37	5,572.87

**LOS ANGELES FIRE DEPARTMENT
TABLE OF CODES**

REVENUE SOURCE CODE	REVENUE SOURCE
3883	FIRE SAFETY OFFICERS
3886	INSPECTION RESTITUTION
3900	HIGH RISE INSPECTION FEES

UNCOLLECTIBLE CODE	UNCOLLECTIBLE REASON
1	Unable to locate debtor
2	Cost of collection exceeds probable return
3	Debtor deceased
4	Statute of limitations expired
5	Insufficient evidence to establish liability
6	Judgement obtained/unable to locate assets
7	Forward effort exhausted
8	Other (see remarks)
9	Debt erroneously billed

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

August 6, 2009

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

Dear Chairperson Benjamin:

**WRITE-OFF OF 13 UNCOLLECTIBLE LAFD CHARGES FOR SERVICES
OF FIRE SAFETY OFFICERS , INSPECTION RESTITUTION & HIGH RISE
INSPECTION FOR FISCAL YEARS 1995-2002 EACH 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 Officers, Inspection Restitution & High Rise Inspection accounts 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 13 individual accounts with a total amount of \$5,572.87 for uncollected Fire Safety Officers, Inspection Restitution & High Rise Inspection accounts for fiscal years 1995-2002. The removal of these unpaid accounts 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.

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. Accounts have been assigned to the City's contracted collection agency for collection. All attempts by the agency to collect utilizing applied collection processes have been unsuccessful. The agency has closed and returned the delinquent files to the Fire Department and determined these accounts to be uncollectible for reason that all collection efforts have been exhausted.
3. In addition, three or more statements of accounts were sent in addition to the original invoice. The accounts originated from fiscal years 1995-2002 and some 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 recent outstanding accounts.
4. The staff of Accounting Services along with the recommendation by the Office of Finance determined that the 13 unpaid accounts with a total amount of \$5,572.87 should be written-off for fiscal years 1995-2002 (see attachments).
5. Writing off these accounts 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,



DOUGLAS L. BARRY
Fire Chief

Attachment