

**POLICY**  
**WRITE OFF OF ACCOUNTS RECEIVABLE**

**EFFECTIVE:** December 18, 2013

**REPLACES: NA**  
**DATED: 12/18/2013**

**PURPOSE:** The purpose of this policy is to remove old accounts receivable from the County's financial records, thus making the system more efficient and manageable.

**POLICY:** Accounts receivable **May** be written off of the County's financial records by the Finance Director one year from the date of said accounts initially becoming receivable.

The writing off of said accounts shall not act as forgiveness of said debts. Collection efforts upon said debts may continue should the Finance Department subsequently determine that a reasonable opportunity to collect such debts exists.