

FINDINGS OF THE COLLECTIONS BOARD OF REVIEW
REPORT NO. 102622

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 26, 2022, via Zoom. 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
- Melissa Krance, Chief 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 26, 2022 report requesting the write-off of 111 uncollectible invoices for 94 owners of 99 property accounts (APNs) with fees totaling \$117,519.76, each owner owing less than \$5000.00

Discussion. These invoices include 11 different invoice categories such as, REAP prepaid inspections, RSO's, REAP Administrative Fees, and SCEP fees. These outstanding invoices are for services billed during the years 2005 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 approve the write-off request from LAHD to remove from its active account receivables, 111 invoices totaling \$117,519.76, each owner owing equal to \$5,000.00 or less.

- II. September 26, 2022 report requesting the write-off of 109 uncollectible invoices for 76 owners of 109 property accounts (APNs) with fees totaling \$3,499,189.20, each owner owing \$5,000.00 or more.

Discussion. These invoices include 3 different invoice categories, REAP prepaid inspections, SCEP fees, and Foreclosure Registry fees. These outstanding invoices are for services billed during the years 2014 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, 109 invoices totaling \$3,499,189.20, each owner owing equal to \$5,000.00 or more.