



POLICY 6.071

5-D I recommend that the Board approve development of the proposed new Policy 6.071, to be entitled "Collection of Internal Accounts Charges."

[Contact: Martin Arroyo, PX 48096.]

Development

CONSENT ITEM

- This new Policy would set forth procedures for the District to collect amounts due to its general fund from internal accounts.
- Internal accounts custodians are required to submit their payments in a timely manner to the District for goods, services, and equipment provided, within thirty (30) days of the receipt of the monthly statements. Consequences may be imposed for delinquency.

POLICY 6.071

COLLECTION OF INTERNAL ACCOUNTS CHARGES

1. **Purpose.**-- This Policy sets forth procedures for the District to collect amounts due to its general fund from internal accounts as set forth in Policy 6.07.
2. **Timely Payments Required.**-- As the District provides goods, services and equipment to holders of internal accounts in the general course of its business, charges related to providing such goods, services, and equipment are billed to internal accounts as they are incurred.
 - a. The District will provide a monthly accounting to all internal accounts of the amount due the District.
 - b. Internal accounts custodians are required to submit their payments to the District for goods, services and equipment provided in a timely manner, within thirty (30) days of the receipt of the monthly statements.
3. **Remedies for Delinquency.**-- Internal account custodians are required to keep their Accounts Payable account with the District current at all times. In cases of delinquency, the District will, absent good cause as determined by the Chief Operating Officer or payment by the school:
 - a. withhold the privilege to use the process of charging the District's Internal Accounts Billing Fund for services payable from internal accounts, to schools that have accumulated delinquent account balances on Accounts Payable for such services (the privilege would be withheld after three (3) written notifications provided at thirty-day (30-day) intervals);
 - b. charge those delinquent accounts receivable balances to the schools' budgetary accounts, if no response is received after the third delinquent account balance notification has been provided; and/or
 - c. offset outstanding delinquent account balances against District payments due to the school, if no response is received after the third delinquent account balance notification has been provided.
4. **Disputing Charges.**-- Charges to internal accounts that are in dispute may be challenged through the process set forth below.
 - a. During the following dispute resolution process the Account will be considered delinquent, but the remedies in Section (3) above will not be implemented until the appeal process is completed.

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- i. Departments or locations that wish to dispute charges to their internal accounts must contact the Accounting Department's Accounts Receivable Section in writing, specifying the details of the disputed charge within thirty (30) days of receipt of the bill.
 - ii. The Accounts Receivable Section will contact the department that provided the goods, services, or equipment and investigate the dispute. The Accounts Receivable Section decision related to the disputed charges will be communicated to either the department or location disputing the charges and the department that provided the services.
 - iii. Disputed charges must be resolved within forty-five (45) days of the date the written dispute is received in the Accounts Receivable Section.
- b. In the event that the decision of the Accounts Receivable Section is not acceptable to either the department or location that disputed the charge or the charging department, then either party may request a review of the charge by the Director of Accounting. The Director of Accounting will review the facts surrounding the dispute and, based on the documents provided as objective evidence, will render a decision related to the disputed charges.
- c. A written request for review of the decision by the Director of Accounting may be forwarded to the Chief Operating Officer within fifteen (15) days of the decision of the Director of Accounting. Based on the documents provided as objective evidence, the Chief Operating Officer will render the final decision related to the disputed charges.

73 STATUTORY AUTHORITY: Fla. Stat. §§ 1001.41(1) & (2); 1001.42(22); 1001.43(2).

74 LAWS IMPLEMENTED: Fla. Stat. §§ 1001.43(2); 1001.42(4), (6) & (10); 1010.03,
75 1011.07.

76 HISTORY: _____ / _____ /2006

Legal Signoff:

The Department of Legal Services has reviewed proposed Policy 6.071 and finds it legally sufficient for development by the Board.

Attorney

Date