



**MEMORANDUM
OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER**

TO: Honorable Board of Supervisors
FROM: Andrew C. Sisk, Auditor-Controller *ACS*
DATE: February 9, 2016
SUBJECT: Discharge from Accountability for the Collection of Debt

ACTION REQUESTED/RECOMMENDATION

In accordance with Resolution Number 2013-267 and Government Code Sections 25257 through 25259, below is a report of discharged accounts approved by the Auditor-Controller during the period of July 1, 2014 through June 30, 2015. Discharged debt totaled \$116,369. This is an informational item only. No action is required of the Board.

BACKGROUND

On December 10, 2013, your Board adopted resolution 2013-267 to authorize and designate the Auditor-Controller to discharge the accountability of bad debt as set forth in Government Code Sections 25257 through 25259, and in accordance with Government Code Section 25259.5. The Resolution directs that the Auditor-Controller shall periodically, but not less than annually, file a statement with the Board reporting on all such discharges if the amount is too small to justify the cost of collection, the likelihood of collection does not warrant the expense involved, or the amount thereof has been otherwise lawfully compromised or adjusted.

The summary is as follows:

Agriculture Department	\$13,216
Facility Services Department	68,453
Western Placer Waste Management Authority	3,021
Community Development Resource Agency	<u>31,679</u>
	<u>\$116,369</u>

FISCAL IMPACT

The discharge of accountability had no adverse impact on the General Fund. Resources spent on uncollectable accounts were redirected to current debt collections. Additionally, the County realized labor cost savings in time spent on compiling and processing numerous discharges of accountability for approval by the Board on its regular agendas.

