



**Lac La Biche County**  
welcoming by nature.

## LAC LA BICHE COUNTY POLICY

TITLE: MISCELLANEOUS ACCOUNTS RECEIVABLE  
COLLECTIONS

POLICY NO: CS-10-007

RESOLUTION: 17.673

EFFECTIVE DATE: AUGUST 28, 2012

LEAD ROLE: MANAGER, FINANCE

NEXT REVIEW DATE: JULY 11, 2020

SPECIAL NOTES/CROSS REFERENCE:  
Procedure CS-10-007

AMENDMENT DATE: JULY 11, 2017

### POLICY STATEMENT:

To provide for the effective control, administration, and collection of miscellaneous accounts receivable that are not governed by provincial statutes (like the *Municipal Government Act*) or County bylaws (like the Waterworks Bylaw or the Sewage System Bylaw). Generally, this policy will not apply for the collection of utility or tax arrears unless indicated.

### Specific Policy Guidelines

1. Prompt and efficient collection action of accounts receivable will be initiated after the expiration of 30 days.
2. The County’s policy is to allow for payment plan alternatives before collection action is taken.
3. The County will follow the guidelines as set out in the Municipal Government Act concerning accounts receivable for services delivered to a property.
4. The County will take proactive actions to avoid future accounts receivable collections issues.

“Original Signed”  
\_\_\_\_\_  
Chief Administrative Officer

July 17, 2017  
\_\_\_\_\_  
Date

“Original Signed”  
\_\_\_\_\_  
Mayor

July 19, 2017  
\_\_\_\_\_  
Date



## LAC LA BICHE COUNTY PROCEDURE

TITLE: MISCELLANEOUS ACCOUNTS RECEIVABLE      PROCEDURE NO: CS-10-007  
COLLECTIONS

SPECIAL NOTES/CROSS REFERENCE: POLICY CS-10-007      AMENDMENT DATE:

### PROCEDURE:

1. The following timeline and procedures will be followed, except where otherwise varied in this policy, for monies owing to Lac La Biche County:

<u>Age of Invoice</u>	<u>Action</u>
1 Month	Statement mailed – plus applicable interest per month charged
2 Months	Statement mailed – plus applicable interest per month charged, plus a County representative contact the client via telephone if possible.
3 Months	Statement mailed – plus applicable interest per month charged, plus advice letter notifying client that account will be transferred to the tax roll and/or collections agency. Account balance transferred to tax roll, if it is an account which the County is authorized to add to the tax roll; if a tax roll does not exist or the County does not have the authority to add the account to the tax roll, collection action will be taken.

The applicable rate of interest is set by the relevant bylaw or by County policy CS-10-015 if there is no relevant bylaw.

2. If an agreement is entered with Lac La Biche County regarding payment of outstanding accounts (including taxes and utilities) in an orderly fashion, the County may defer taking collection action or adding amounts to the tax roll for so long as the contract is in good standing.
3. Accounts Receivable for services delivered to a property will be added to the tax roll in accordance with this policy, County bylaws and section 553(1) and 553.1(1) of the *Municipal Government Act*.

4. The following proactive internal procedures will be followed to avoid potential accounts receivable collection problems:
- A. Situations where an individual or commercial business owes money in one department will be denied service from all departments until delinquent accounts are made current.
  - B. Internally, department managers should be made aware of contractors or ratepayers that have overdue receivables owing to the county.
  - C. Any type of outside contractors hired to do work within the county should be screened to see if there is money owed by them to county before they are hired. That outstanding account should be made current before any purchase order or contract is signed.
  - D. Delinquent accounts should not be given further credit and should be dealt with on a cash basis for future transactions

“Original Signed”  
\_\_\_\_\_  
Chief Administrative Officer

July 17, 2017  
\_\_\_\_\_  
Date