

Effective June 6, 2022

CHIEF FINANCIAL OFFICER MEMORANDUM NO. 22

SUBJECT: REPORTING DELINQUENT ACCOUNTS – SECTION 17.20, FLORIDA STATUTES

Section (s.) 17.20(4), Florida Statutes (F.S.), specifies reporting requirements related to the state’s delinquent accounts. By October 1, each agency must submit a report to the President of the Senate, the Speaker of the House of Representatives, and the Chief Financial Officer (CFO). Reporting templates are available in Excel format at <https://www.myfloridacfo.com/division/aa/state-agencies>.

Agencies must use these templates for reporting in order to maintain consistency statewide. Templates must not be altered in any manner. Each section of the report and its contents are discussed below.

Section 17.20(4)(a), F.S. – Accounts Referred for Collection

This section provides a listing of all accounts that were referred for collection during the fiscal year that preceded the October 1 filing date. Include all accounts referred to a debt collector, whether contracted by the CFO or contracted by the state agency pursuant to its independent statutory authority, if an agency-contracted debt collector is used. Accounts included in a prior year report must not be reported again; only original referrals should be reported. No account should appear on the report more than once. Data in the report must be as of June 30. The reporting template for this section contains the following fields:

| ACCOUNTS REFERRED FOR COLLECTION | | |
|----------------------------------|---|--|
| FIELD | FIELD NAME | DEFINITION |
| 1 | Agency | Agency name |
| 2 | Agency Contact | Contact information for agency representative |
| 3 | Email | Email address of agency contact |
| 4 | Phone Number | Telephone number of agency contact |
| 5 | Agency OLO | A six-digit FLAIR OLO that represents your agency |
| 6 | Debtor First Name | First name of the person who owes the debt |
| 7 | Debtor Last Name/Company Name | Last name of the person who owes the debt or the name of the business/company which owes the debt |
| 8 | Debt Type | Select the appropriate debt type from the drop-down list. If the appropriate debt type is not available, the agency may use “other.” |
| 9 | Description of debt if “other” is selected as debt type | If “other” is selected as a debt type in the previous field, please provide an explanation. If “other” is not selected, leave this field blank. |
| 10 | Account Status | Status of the account as of June 30 1) Active – Actively being pursued by the collector 2) Closed – No longer being pursued by the collector |

| | | |
|----|--|--|
| 11 | Original Due Date | The date the account became due and payable. The correct format is MM/DD/YY. |
| 12 | Date Referred | The date that the account was first referred to the debt collector. The correct format is MM/DD/YY. |
| 13 | Explanation if account was older than 120 days at time of referral | Provide an explanation regarding why the account was not referred within 120 days of becoming due and payable. If account was referred within the 120 days, leave this field blank. |
| 14 | Original Amount Referred | The amount that was referred for collection to the debt collector-original amount due plus any fees, fines or penalties assessed by the agency. Ensure the column is calculated correctly and summed after the last reporting cell. The correct format is \$XX.XX. |
| 15 | Amounts Collected | The amount that has been collected by the agency/debt collector. Ensure the column is calculated correctly and summed after the last reporting cell. The correct format is \$XX.XX. |
| 16 | Uncollected Balance | The amount of the debt that is still outstanding and owed to the agency. Ensure the column is calculated correctly and summed after the last reporting cell. The correct format is \$XX.XX. |

Section 17.20(4)(b), F.S.– Accounts Not Referred for Collection

This section provides a listing of delinquent accounts over 120 days old that were not referred for collection during the fiscal year that preceded the October 1 filing date. Accounts included in a prior year report should not be reported again. Data in the report must be as of June 30. The reporting template for this section contains the following fields:

| ACCOUNTS NOT REFERRED FOR COLLECTION | | |
|---|---|--|
| FIELD | FIELD NAME | DEFINITION |
| 1 | Agency | Agency name |
| 2 | Agency Contact | Contact information for agency representative |
| 3 | Email | Email address of agency contact |
| 4 | Phone Number | Telephone number of agency contact |
| 5 | Agency OLO | A six-digit FLAIR OLO that represents your agency |
| 6 | Debtor First Name | First name of the person who owes the debt |
| 7 | Debtor Last Name/Company Name | Last name of the person who owes the debt or the name of the business/company which owes the debt |
| 8 | Debt Type | Select the appropriate debt type from the drop-down list. If the appropriate debt type is not available, the agency may use “other.” |
| 9 | Description of debt if “other” is selected as debt type | If “other” is selected as a debt type in the previous field, please provide an explanation. If “other” is not selected, leave this field blank. |
| 10 | Original Due Date | The date the account became due and payable. The correct format is MM/DD/YY. |
| 11 | Original Amount Due | The original amount that was owed to the agency. Ensure the column is calculated correctly and summed after the last reporting cell. The correct format is \$XX.XX. |
| 12 | Uncollected Balance | The amount of the debt referred to the debt collector that is still outstanding and owed to the agency. Ensure the column is calculated correctly and summed after the last reporting cell. The correct format is \$XX.XX. |
| 13 | Reason for not Referring to Collector | Select the appropriate reason from the drop-down list. |
| 14 | Explanation if "other" is selected as a reason for not referring to collector | If “other” is selected as a reason for not referring to collector in the previous field, please provide an explanation. If “other” is not selected, leave this field blank. |
| 15 | Actions Taken to Collect | Explanation of the due diligence (e.g., number of letters and phone calls to the debtor) that the agency performed to collect |

Section 17.20(4)(c), F.S. – Accounts Written-Off and/or Waived

This section provides a listing of accounts that were written off and/or waived in the fiscal year preceding the October 1 filing date. Data in the report must be as of June 30. The reporting template for this section contains the following fields:

| ACCOUNTS WRITTEN-OFF AND/OR WAIVED | | |
|---|--|--|
| FIELD | FIELD NAME | DEFINITION |
| 1 | Agency | Agency Name |
| 2 | Agency Contact | Contact information for agency representative |
| 3 | Email | Email address of agency contact |
| 4 | Phone Number | Telephone number of agency contact |
| 5 | Agency OLO | A six-digit FLAIR OLO that represents your agency |
| 6 | Debtor First Name | First name of the person who owes the debt |
| 7 | Debtor Last Name/Company Name | Last name of the person who owes the debt or the name of the business/company which owes the debt |
| 8 | Debt Type | Select the appropriate debt type from the drop-down list. If the appropriate debt type is not available, the agency may use “other.” |
| 9 | Description of debt if “other” is selected as debt type. | If “other” is selected as a debt type in the previous field, please provide an explanation. If “other” is not selected, leave this field blank. |
| 10 | Original Amount Due | The original amount that was owed to the agency. Ensure the column is calculated correctly and summed after the last reporting cell. The correct format is \$XX.XX. |
| 11 | Amounts Collected | The total amount that has been collected by the agency and/or the debt collector. Ensure the column is calculated correctly and summed after the last reporting cell. The correct format is \$XX.XX. |
| 12 | Uncollected Balance | The amount of the debt that is still outstanding and owed to the agency. Ensure the column is calculated correctly and summed after the last reporting cell. The correct format is \$XX.XX. |
| 13 | Amount Written-Off | The amount of the debt that has been written-off/waived. Ensure the column is calculated correctly and summed after the last reporting cell. The correct format is \$XX.XX. |
| 14 | Approval Date | The date that DFS approved the write-off request - “N/A” if the agency did not obtain an approval from DFS |
| 15 | Reason for Write-Off | Reason why the account has been written-off. Select the appropriate reason from a drop-down list. If the appropriate reason is not available, the agency may use “other.” |
| 16 | Reason for Write-Off if “other” is selected | If “other” is selected as the reason for write-off, please provide an explanation. If “other” is not selected, leave this field blank. |
| 17 | Still being Pursued by Collector? | Whether the account is still being pursued by the collector. Select the appropriate response from the drop-down list. |

Confidential Information

For all sections of the report required by s.17.20(4), F.S., accounts may be listed by account number or another type of identifier in lieu of debtor name, if the debtor’s name is deemed confidential. List the account number or another type of unique identifier in the Debtor Last Name field. While applicable accounts must be included in all sections, agencies must ensure that any confidential identifying information is not shown in the remitted copy of the report.

Report Submission

Agencies must review the report for accuracy, appropriate formatting, and completeness prior to submission. Data for all divisions within an agency must be combined; do not send a separate report for each division. Because agency reports will be combined into a statewide report, please do not alter the reporting template (e.g., do not add headers to separate divisions, do not add additional columns).

In the event an agency does not have delinquent accounts for the time reported, the agency must submit a letter signed by the Administrative Service Director, or equivalent, attesting to this fact.

Agencies must submit an electronic copy of the report to the President of the Senate, Speaker of the House of Representatives, and the Chief Financial Officer (financialreporting@myfloridacfo.com). You may refer to the legislative websites, www.flsenate.gov and www.myfloridahouse.gov, to identify the current officers contact information.

Please contact financialreporting@myfloridacfo.com if you have questions.