

# POLICY AND PROCEDURES

NUMBER: 207

SUBJECT: Accounts Receivable and  
Collection

ACA STANDARDS:

DIRECTOR: Herbert Bernsen

EFFECTIVE DATE: 3/10 REVISION DATE: 11/13



## I. POLICY

The St. Louis County Department of Justice Services will ensure that invoicing of accounts receivables are invoiced and reviewed.

## [II. RESPONSIBILITIES

The St. Louis County Department of Justice Services' *Telecommunications Assistant* assigned as the Municipal Court Liaison shall prepare monthly invoices for prison housing and transportation. The Accounting *Manager* will review all invoices prior to mailing monthly. An ageing of receivables will be reviewed by the *Telecommunications Assistant*.]

## III. INVOICES

**Invoice Types:** Municipal housing, Federal housing, State transportation and Mental Health Court

## IV. PROCEDURES

- [A. The *Telecommunications Assistant* will prepare monthly invoices based on information obtained through the Integrated Jail management System (IJMS).]
- [B. A detailed invoice in Quik Books and a payment invoice in MUNIS will be prepared for each customer by the FSS. All invoices will be reviewed by the Accounting *Manager*. ]

- [C. The invoices will be mailed monthly. Any changes made to the invoice after mailing will be documented on an Invoice Adjustment Authorization Form completed by the *Telecommunications Assistant* and approved by the Accounting *Manager*.]
- [D. An accounts receivable aging report will be reviewed monthly by the *Telecommunications Assistant*. After each thirty day period, a past due invoice will be sent until the funds have been received. If an account is past due for a total of 120 days the amount will be reported to the Director of Justice Services in order to determine the next course of action.]
- E. The Director of Justice Services will approve any invoice written off for non-payment.
- [F. The Accounts Receivable Account and the General Ledger Account will be balanced *yearly* by the Accounting *Manager*.]

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