

SUBJECT: WRITE-OFF

EFFECTIVE  
DATE: 04-05-11 (replaces 03-22-10)

APPROVED BY:

Reviewed (no changes): \_\_\_\_\_  
\_\_\_\_\_

Executive Director

---

POLICY

It is the policy of McIntosh Trail CSB that every attempt shall be made to collect accounts receivable. A determination will be made when an account is deemed no longer collectable. At that point, the account will be written off according to the procedure in this policy. It is the expectation that consumers will pay at the time of service and that diligent efforts will be made to collect all accounts. However, consumers have the right to receive services free of charge when a review of their financial status confirms inability to pay.

PROCEDURE

Centralized Billing will develop a procedure insuring that accounts receivable will be reviewed on a monthly basis. Included in this procedure will be guidelines for collection of delinquent accounts. The following steps will be used for accounts that are deemed uncollectible or for adjustments to the accounts due to billing errors, insurance adjustments, etc. The Write-Off Request Authorization Form is located in Administrative section of FORMDOCS.

1. The clinician/case coordinator will complete and forward write-off authorization form to the supervisor for review and approval/disapproval.
2. The Center/Service Director will forward to the Chief Financial Officer for review. The Chief Financial Officer will review to be sure that no other steps can be taken to obtain reimbursement. This authority may not be delegated.
3. The approved write-off authorization form shall be forwarded to the Centralized Billing Department.
4. The write-off is entered into computer, and the receipt number is documented on the write-off authorization form.
5. The approved write-off authorization form will be filed in the Centralized Billing Department.