

FINDINGS OF THE COLLECTIONS BOARD OF REVIEW

REPORT NO. 102925

Pursuant to the provisions of Sections 5.182 through 5.184 of the Los Angeles Administrative Code, the Collections Board of Review (Board) held a hearing to review, authorize and/or recommend delinquent accounts for write-off. The meeting was held on October 29, 2025, in the Controller's conference room 350B at City Hall East, Los Angeles, California. The Board consists of the following members:

- Shane Min, Chief Management Analyst, representing the City Controller
- Matthew Crawford, Assistant Director of Finance, representing the Office of Finance
- Melissa Krance, Chief Administrative Analyst, representing the Office of the City Administrative Officer

The Board's agenda included consideration for removal of various uncollectible accounts receivable from the active accounts of the Los Angeles Housing Department. The Board may approve the write-off of accounts less than \$5,000 each as authorized by the City Council (CF 09-1735). The Board may recommend the write-off of accounts \$5,000 or more for approval by the City Council. The results of the Board's review are summarized below.

Los Angeles Housing Department (LAHD)

LAHD presented two (2) write-off requests before the Board as follows:

- I. October 2, 2025 report requesting the write-off of 242 uncollectible invoices for 150 owners of 151 property (APNs) accounts with fees totaling \$123,580.57, each owner owing less than \$5,000.00

Discussion. These invoices fall under thirteen categories, including CA Hearing File Preparation, Bad Check, RSO, REAP Prepaid Inspection, and SCEP Inspection. The outstanding invoices relate to services billed between 2005 and 2023. LAHD revised the write-off request based on recent account payments, which reduced the total amount by \$5,313.40 and removed 27 invoices from the request. The Los Angeles Housing Department (LAHD) is submitting the remaining invoices for write-off, as they have been determined to be uncollectible and all reasonable collection efforts have been exhausted.

Board's Decision. The Board has reviewed the uncollectible accounts and agrees that further efforts would be disproportionately costly in relation to the possible outcome. The Board unanimously approves the write-off request from LAHD to remove from its active accounts receivable 242 uncollectible invoices totaling \$123,580.57, each with an outstanding balance of \$5,000.00 or less.

- II. October 2, 2025 report requesting the write-off of 11 uncollectible invoices for 6 owners of 6 property (APNs) accounts with fees totaling \$125,238.48, each owner owing \$5,000.00 or more

Discussion. These invoices fall under four categories: REAP Administrative Fee Balance, REAP Prepaid Inspection, SCEP, and RSO. The outstanding invoices correspond to services billed between 2021 and 2023. The Los Angeles Housing Department (LAHD) is submitting these invoices for write-off, as they have been deemed uncollectible and all reasonable collection efforts have been exhausted.

Board's Decision. The Board has reviewed the uncollectible accounts and agrees that further efforts would be disproportionately costly in relation to the possible outcome. The Board unanimously recommends that the City Council approve the write-off request from LAHD to remove from its active accounts receivable 11 uncollectible invoices totaling \$125,238.48, each with an outstanding balance of \$5,000.00 or more.