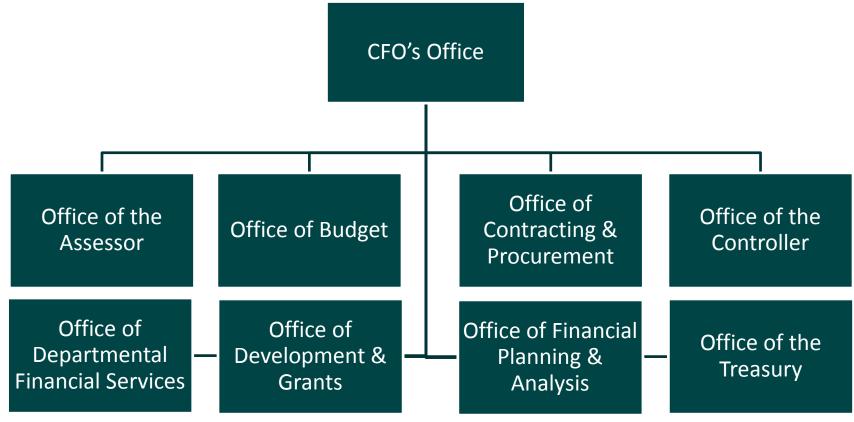


# Office of the Chief Financial Officer Structure and Governance

**February 6, 2019** 



# **OCFO Org Chart**





# **OCFO Divisions and Missions**

| Division                        | Mission (Abbreviated)   |  |  |  |  |  |  |  |
|---------------------------------|---|--|--|--|--|--|--|--|
| CFO's Office                    | Coordinates the operations of the eight OCFO divisions  |  |  |  |  |  |  |  |
| Assessor                        | To locate, identify, and value at current market conditions all real and tangible personal property in the City of Detroit for the purposes of levying the tax lawfully imposed and to warrant said levy to the Treasurer of the City of Detroit for collection.  |  |  |  |  |  |  |  |
| Budget                          | o support the City's highest priorities by identifying, projecting, allocating and managing the central resources available for operating and capital expenditures.   |  |  |  |  |  |  |  |
| Departmental Financial Services | to serve as a strategic financial partner to City agencies, assure the effective management and financial integrity of agency operations. Agency Chief Financial Officers ("Agency CFOs") will develop, track, and provide actionable data to assess the performance of City operations.                                |  |  |  |  |  |  |  |
| Contracting & Procurement       | to support the strategic contracting and procurement of materials, equipment and services that are essential to providing governmental services for the citizens of Detroit.  |  |  |  |  |  |  |  |
| <b>Development &amp; Grants</b> | is to strategically oversee, coordinate, source, and administer grants for the City of Detroit.   |  |  |  |  |  |  |  |
| Controller                      | establishes, maintains and enforces the City's accounting policies, practices, and procedures. The Office of the Controller is responsible for ensuring the City of Detroit meets all financial reporting requirements and is accountable for the integrity of the financial system and controls.                       |  |  |  |  |  |  |  |
| Financial Planning & Analysis   | is to perform strategic planning, financial and operational analysis, budget preparation and analysis, and other critical analysis to support the City of Detroit.  |  |  |  |  |  |  |  |
| Treasury                        | is to effectively, timely and accurately collect and record all taxes, special assessments, fees and other monies received by the City of Detroit; act as the custodian of all funds and other assets belonging to the City; and disburse all funds as authorized by the City Chief Financial Officer/Finance Director. |  |  |  |  |  |  |  |



# **OCFO Administrative Issuance System**

# **Objective**

• To provide for the efficient, effective, and transparent management through the standardized administration of CFO *authority, functions*, *policies, procedures, statements, opinions*, and other governance.

# **Policy**

 All authorities, functions, policies, procedures, statements, opinions, and other governance of the OCFO shall be established and disseminated through a Document.



# **OCFO Administrative Issuance System**

# History of the AIS

- Inventoried major work processes developed from OCFO Function Statements
- Identified authority governing major work processes
- Reviewed Existing Directives (approximately 200, dating back to 1970's)
- Benchmarked leading practices of other local governments. Examples include: Washington DC, Chicago, NYC, Philadelphia, Denver
- Researched guidelines published by national professional associations including Government Finance Officers Association (GFOA), International City/ County Management Association (ICMA), National League of Cities (NLC)
- Held sessions around full lifecycle of major work streams
- Comprehensive review from all staffing levels (front-line, managers, executives)

Result is approximately 30 comprehensive Directives and Orders governing all of the work across OCFO

# CITYOF DETROIT

# **OCFO Administrative Issuance System – CFO Documents**

| #  | Number                          | Type of CFO Document     | CFO Document Title                                   | T | #  | Number       | Type of CFO Document     | CFO DocumentTitle  |
|----|---------------------------------|--------------------------|--|---|----|--------------|--------------------------|--|
| 1  | 2018-101-001                    | CFO Administrative Order | OCFO Administrative Issuance System                  |   | 17 | 2018-101-021 | CFO Directive            | Revenues and Revenue Management                                  |
| 2  | 2018-101-002                    | CFO Directive            | Comprehensive Financial Planning                     |   | 18 | 2018-101-022 | CFO Directive            | User Fees and Charges  |
| 3  | 2018-101-004                    | CFO Directive            | General Fund Budget Reserve                          |   | 19 | 2018-101-027 | CFO Administrative Order | Rescinding of Existing Finance Directives                        |
| 4  | 2018-101-005                    | CFO Directive            | Use of Non-Recurring Resources                       |   | 20 | 2018-101-029 | CFO Directive            | Fiscal Impact Statements   |
| 5  | 2018-101-007                    | CFO Directive            | Debt Issuance and Management                         |   | 21 | 2018-101-030 |                          | Proposed City Ordinances and Resolutions with a Budgetary Impact |
| 6  | 2018-101-008                    | CFO Directive            | Investments and Investment Management                |   | 22 | 2018-105-001 |                          | Manual Journal Entries   |
| 7  | 2018-101-009                    | CFO Administrative Order | Retiree Protection Fund Investment Advisory Group    |   | 23 | 2018-105-002 | CFO Directive            | Cost Allocation  |
| 8  | 2018-101-012                    | CFO Administrative Order | Fiscal Sustainability Working Group                  |   | 24 | 2018-105-003 | CFO Directive            | Period Close   |
| 9  | 2018-101-013                    | CFO Directive            | Financial Reporting                                  |   | 25 | 2018-105-004 | CFO Directive            | Chart of Accounts  |
| 10 | 2018-101-014                    | CFO Administrative Order | Performance Management in the OCFO                   |   | 26 | 2018-105-005 | CFO Directive            | Accounting   |
| 11 | 2018-101-015                    | CFO Directive            | Responsibilities related to City Pension Obligations |   | 27 | 2018-105-006 | CFO Directive            | Internal Controls  |
| 12 | 2018-101-016                    | CFO Directive            | Budget Development, Execution and Monitoring         |   | 28 | 2018-109-001 | CFO Directive            | Cash Handling  |
| 13 | 2018-101-017                    | CFO Directive            | Cash Management                                      |   | 29 | 2018-109-002 | CFO Directive            | Tax and Revenue Clearances                                       |
| 14 | 2018-101-018                    | CFO Directive            | Accounts Payable                                     |   | 30 | TBD          | CFO Directive            | Capital Planning and Capital Assets                              |
| 15 | 2018-101-019                    | CFO Directive            | Enterprise Resource Planning Governance              |   | 31 | TBD          | CFO Directive            | Development and Grants Management                                |
| 16 | 2018-101-020<br>DRAFT - Subject |                          | Contracting and Procurement                          |   | 32 | TBD          | CFO Directive            | Risk Management  |

DRAFT - Subject to change.



# **OCFO Administrative Issuance System – CFO Documents**

# CFO Directive No. 2018-101-001A: Establishment of the Administrative Issuance System of the Office of the CFO

- All major work performed with OCFO must be guided by a CFO Administrative Order or CFO Directive.
- All major work performed within OCFO should be captured within a Lifecycle Flowchart, which guides development of corresponding SOPs and work instructions, as well as employee training.



# **Major OCFO Lifecycles**



# **OCFO Major Lifecycles Descriptions**

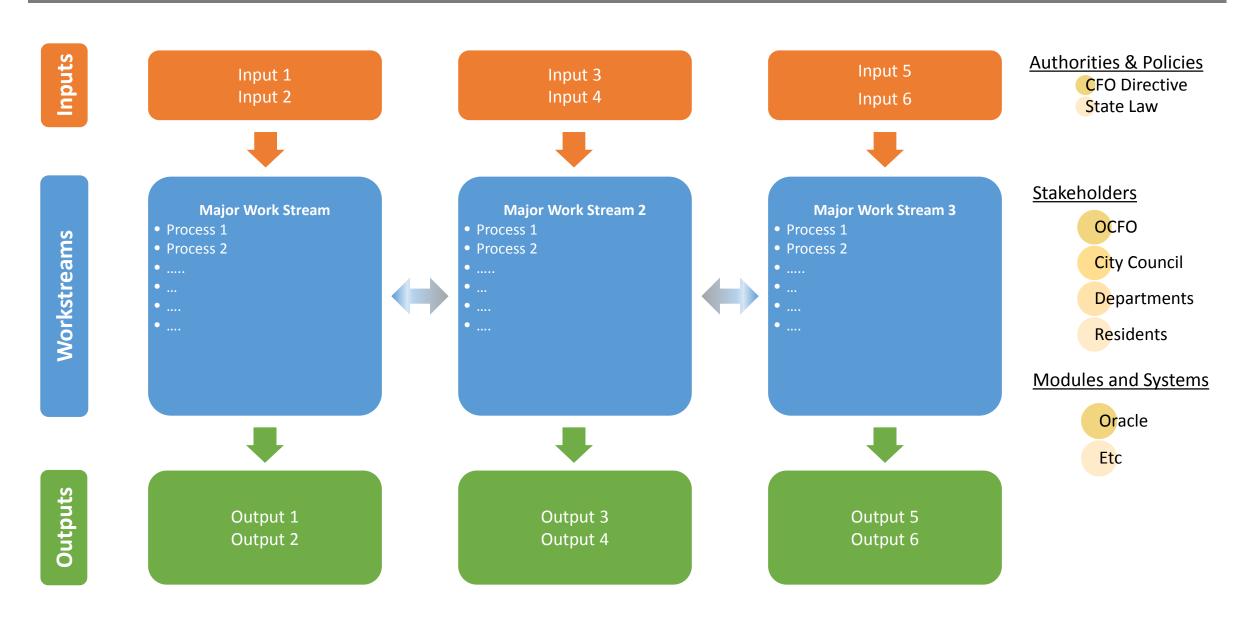
| Lifecycle  | Description  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|
| Assess to Collect  | Property assessment and tax process, including property assessment, property tax billing, remittance and delinquent collections  |  |  |  |  |  |  |  |
| Budget Cycle   | Resource planning (including procurement, grant, IT, and staff planning) to budget and four-year financial plan development, execution, and monitoring   |  |  |  |  |  |  |  |
| Cash Management Providing banking services, managing cash, reconciling transactions, forecasting future cash point investing funds |  |  |  |  |  |  |  |  |
| Debt Issuance Planning, issuing, managing and compliance of debt, including relationship with credit ration investors              |  |  |  |  |  |  |  |  |
| Development & Grants   | Fund development, grant identification, application, management, and close out, including grant reporting  |  |  |  |  |  |  |  |
| Income Tax   | Managing MOU with the State of Michigan, receiving and recording income tax revenue, and income tax compliance and audit activities  |  |  |  |  |  |  |  |
| Revenue (not Property or Income Tax)   | Collection process for wagering tax, utility users tax, state revenue sharing, and departmental revenues including inter-agency revenues, fees and fines (e.g., recreation, parking, bus passes, etc.) |  |  |  |  |  |  |  |
| Procure to Pay   | Procuring goods and services including procurement planning, purchasing, invoicing, payment and contract monitoring  |  |  |  |  |  |  |  |
| Record to Report   | Accounting for and recording revenue/expenses, monthly/annual close, and financial reporting including Single  Audit and CAFR preparation  |  |  |  |  |  |  |  |
| Release to Upgrade   | Preparing for new ERP releases, implementing new ERP releases, and maintaining the current ERP release including issue resolution  |  |  |  |  |  |  |  |



# **OCFO** Major Lifecycles by Division

| OCFO Division                   | Assess<br>to<br>Collect | Budget | Cash | Debt | Grants | Income<br>Tax | Revenue | Procure<br>to Pay | Release<br>to<br>Upgrade | Record<br>to<br>Report |
|---------------------------------|-------------------------|--------|------|------|--------|---------------|---------|-------------------|--------------------------|------------------------|
| Assessor                        | Х                       | Х      |      |      |        |               | Х       |                   | Х                        | Х                      |
| Budget                          | Х                       | Х      | Х    | Х    | Х      | Х             | Х       | Х                 | Х                        | Х                      |
| Contracting & Procurement       |                         | Х      | X    |      | Х      |               |         | Х                 | Х                        | Х                      |
| Controller                      | Х                       | Х      | Х    | Х    | Х      | Х             | Х       | Х                 | Х                        | Х                      |
| Departmental Financial Services |                         | Х      | Х    |      | Х      |               | Х       | Х                 | Х                        | Х                      |
| Development & Grants            |                         | Х      | Х    |      | Х      |               | Х       | Х                 | Х                        | Х                      |
| Financial Planning & Analysis   |                         | Х      |      |      |        |               |         |                   | Х                        | Х                      |
| Treasury                        | Х                       | Х      | Х    | Х    |        | Х             | Х       | Х                 | Х                        | Х                      |

# Lifecycle Template



# Example: Assess to Collect Lifecycle

Inputs

# Workstreams

Prior Year Assessment Roll



### Creation of the **Assessment Roll**

- Property database updated
  - Prior year rollover
  - Data gathering
  - Valuation
  - Exclusions, abatements and exceptions
- Database modeling
  - New property data
  - Economic Condition Factor
- Assessment Roll generated and certified
- Notices of Assessment
- Assessors Review
- March Board of Review
- Assessment Roll sent to County Board of



**Assessment Roll** 

Assessment Roll

Millage Rates (L-4029 forms)



### Creation of the Tax Roll

- Balancing the Assessment Roll and Tax Roll
- Verify, confirm and apply millage rates
- Calculate taxes due
- Apply special assessments and miscellaneous charges
- Assessor of Record signs the warrant
- Set exclusions and capture district balancing (TIF)

Tax Roll





### Billing, Collection, Disbursement

- Production and mailing of the tax bills
- Processing and receiving
- Refund processing and
- Capturing TIF revenue
- Distribution of taxes
- Adjustments
- Final balancing of Assessment Roll and Tax
- Responding to customer inquiries

**Delinquent Balances** 



### **Delinquent Process**

- Settlement with WCTO (real property)
- Transfer to and reconciliation with **Revenue Collections** (personal property)
- Prior year adjustments
  - Special act
  - Special assessments
  - Personal property

  - Misc. charges
- Delinguent collections and disbursements

### Stakeholders

OCFO

Detroit property owners

Special Act Districts

Wayne County Treasurer Office /Assessment & Equalization

# **Authority and Policies**

General Property Tax Act (PA 206 of 1893)

Headlee Amendment

Proposal A of 1994

DTRF (PA 123 of 1999)

City Charter

State Tax Commission Bulletins

Various Public Acts related to Special Districts (TIFA, LDFA, etc.)



**Delinquent Property Tax** Balances

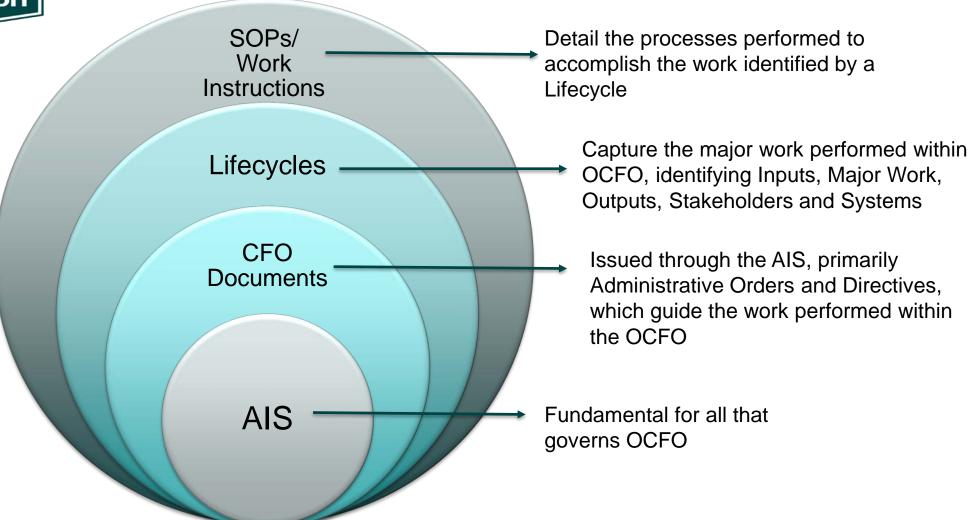


Write-offs (Personal)

WCTO Auction (Real)



# **OCFO Structure and Governance Summary**





# **OCFO Major Lifecycles**

- 1. Assess to Collect
- 2. Budget
- 3. Cash Management
- 4. Debt Issuance
- 5. Development & Grants

- 6. Income Tax
- 7. Other Revenue
- 8. Procure to Pay
- 9. Record to Report
- 10. Release to Upgrade

# Assess to Collect Lifecycle

Inputs

# Workstreams

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Tax Roll



**Delinquent Property Tax** Balances



Write-offs (Personal)

# **Budget Lifecycle**

Current services, departmental priorities, Mayor's priorities, current capital agenda and Economic/Financial Overview



### **Pre-Planning**

- Provide Economic/Financial Overview to the Departments
- Perform departmental planning
- Perform procurement planning
- Perform grants planning
- Perform recruitment and staffing
- Perform technology planning
- Perform capital planning
- Develop budget instructions
- Complete PBCS refresher training
- Preparation of the public budget

**Public Budget Meeting** 

Budget instructions

Departments' Budget Requests



All preliminary plans, capital agenda, Mayor's priorities and pubic input



### **Financial Planning**

- Update economic forecast
- Complete revenue estimation
- Update long-term financial plan
- Refine procurement plan
- Refine grants plan
- Refine recruitment and staffing
- Refine technology plan
- Complete debt affordability analysis
- Complete tax statements



Approved revenues; 10-year plan; Revenue Estimation Report; Debt affordability analysis

# Stakeholders

Mayor

City Council

OCFO

Human Resources

Dept. of Innovation & Technology

City departments

MI Treas. Dept.

Financial Review Commission (if applicable)

Public

# **Systems**

Oracle Cloud ERP

**PBCS** 

Tax and Revenue Subsystems Long-Term Planning

Model

**eC**ivis

**Ul**tiPro

NeoGov

## **Authority & Policies**

Home Rule City Act, as amended by PA 182

Uniform Budgeting and Accounting Act

City Charter

Detroit City Code

CFO Directive – Comprehensive Financial Planning

CFO Directive - Budget Development, Execution & Monitoring

CFO Directive – GF Budget Reserve

CFO Directive - Use of Non-Recurring Resources

CFO Directive – Responsibilities re Pension Obligations

CFO Directive – Revenue & Revenue Management



# Budget Lifecycle (page 2)

Financial planning outputs and Mayor's priorities



### **Budget Development**

- Review and analysis
- Agency budget meetings
- Recommendation/approval (CFO/Mayor)
- Agency budget briefing
- City Council hearings and approval
- Complete additional 4-year plan requirements
- CFO certification
- FRC approval (if applicable)
- Complete Citizen's Budget
- Complete debt issuance plan

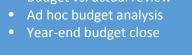


Adopted budget and 4-year plan, Finalized department operational plans; Tax and bond statements; Citizen's Budget; Debt issuance plan Adopted Budget and 4-Year Financial Plan



### **Budget Execution and Monitoring**

- Budget load
- Budget monitoring
- Allotments
- Opening budget periods
- Position control
- Budget vs. actual review





Balanced Budget

Budget amendment need identified (position change, grants, etc.)



### **Budget Amendments**

- Amendment requested (increase, decrease or transfer)
- Review, analysis and approval
- Council Letter prepared and submitted (if needed)
- City Council approval (if needed)
- FRC approval (if needed)



Budget increases/decreases/transfers and balanced budget maintained

# Cash Management Lifecycle

Inputs

Workstreams

Outputs

**Banking Need** 

Payment Files Non-sub ledger payment requests

Cash transactions

Cash Transactions, **General Ledger** 

Four year plan, historical cash flows, debt schedules,



- Controlling and maintaining bank
- Monitoring online
- Providing Banking

# **Banking Services**

- Services

### **Funding** Disbursements

- PCard
- Payroll
- Accounts Payable
- Bank Account Transfers
- Debt Service Payments

- **Validating & Recording Cash Transactions** 
  - Received funds

Identifying,

Disbursed funds

# **Bank Account** Reconciliation

- reconciliation
- Follow-up and recording of reconciling items

# Forecasting &

Investing

- Daily Cash Flow Template
- Monthly Report
- Year to year variance reporting
- Trend analysis of past year Daily Cash Flow
- Investing surplus

# Authority & Policies

Home Rule City Act, as amended by PA 182

Michigan Public Act 20

CFO Directive - Investment Management

CFO Directive - Cash Management

CFO Directive - Cash Handling

# Stakeholders

OCFO

City departments

Public

Vendors

Banking Institutions

# **Systems**

Oracle Cloud ERP

Net Vantage

Tax & Revenue Subsystems

UltiPro

Treasury Management System

DivDat kiosk



Dollars in appropriate bank



All cash transactions recorded timely and accurately to the General Ledger

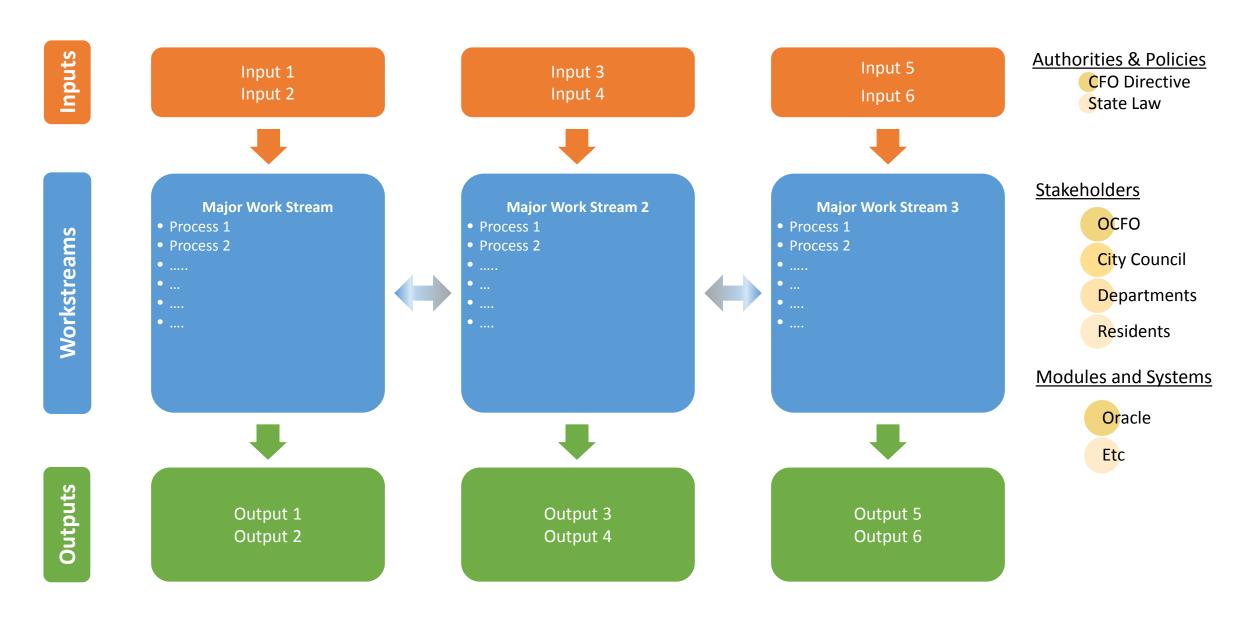
All bank accounts reconciled every



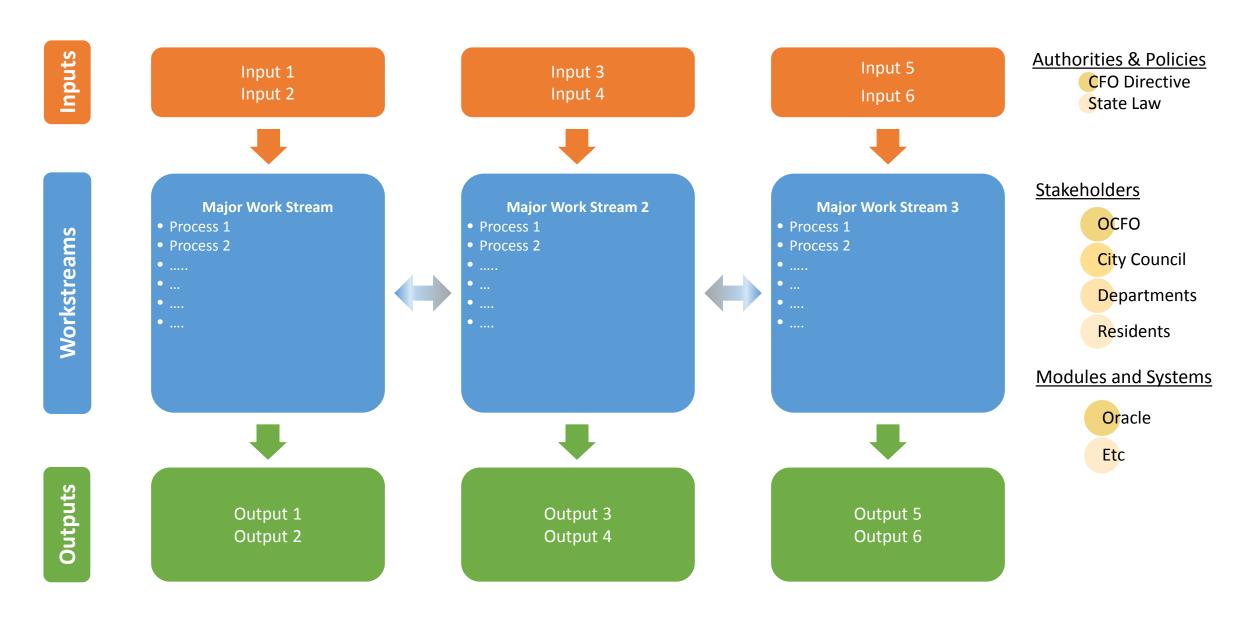
earnings, working capital needs met, cash flow analysis available

DRAFT 11/2018

# Debt - forthcoming



# Development & Grants - forthcoming



# Income Tax Lifecycle

Filed return Daily files **Authority & Policies** Non-compliant filers Discovery Citizen Inquiry Weekly files City Income Tax Act (PA 284 of 1964) Agreements and MOUs with State of **Reporting of Income Delinquent Income** Audit and Compliance Guides **Return Processing** Compliance Receiving, processing **Tax Collections** IRS Pub 1075 Tax Publishing and refund issuance Recording daily Issuing assessments regulations, bulletins for all individual remittances from the Initiating court and guidelines Stakeholders Workstreams returns pre-2015 and City and State actions • Internal compliance all corporate filing • CITY Tax database OCFO - Treasury Appeals process with IRS regulations pre-2016 management\* • Identifying non-State of Michigan – Dept. of Responding to compliant taxpayers Treasury customer inquiries Performing field Resident Income Earners Non-resident Detroit wage earners IRS **Systems and Modules** Tax.NET Monthly State reports reconciled to receipts in bank and City GL Income tax refund Collection of amounts due Assessment letter 10 day letter Reconciliation on amounts Zero amount due received per State Inquiry resolved agreement

<sup>\*</sup>Note: The State of Michigan performs the return processing and collections for those individuals filing returns post-2015, and corporates filing post-2016.

# Procure to Pay Lifecycle

Historical Budget &
Actual Data



### **Planning**

- Annual Procurement Planning
- Market Research
- •Build or Buy
- •Cost Benefit Analysis
- Selecting the Optimal Purchasing Tool
- •Determining the Value of a Procurement
- Privatization
- •Independent Cost Estimates



Budget Reflecting Procurement Plan

**Build or Buy Analysis** 

Market Research Memorandum Department Completes Requisition Form



# Requesting Goods/Services

- Requisition
- •Contract Purchase Agreement
- •Blank Purchase Agreement
- Cooperative Purchasing Agreements & Supply Schedules
- Original Solicitation
- •Reverse Auction



Approved Requisition w/ attachments

- SOW/ Specs
- Funding
- Exception

Letters (if necessary)

**Approved Requisition** 



### **Procurement**

- •Additional research on items as needed
- •If the bid process is selected:
- •OCP develops bid & notifies registered Suppliers in Bid Sync or Oracle, & advertises bid
- OCP releases bid & receives offers through sealed bid processes
- •OCP and Depart. evaluate bids in Bidsync or Oracle & select supplier
- •Bid submission evals.
- •P-Card, Emergency & Unauthorized Purchases
- •Cooperative Purchasing & Supply Schedules



Vendor Selected & Preliminary Contract

Vendor Selected Preliminary Contract



### Contracting

- •Build Contract (if applicable), not all buys require a new contract
- Contract Approvals as needed (including Legal, City Council and CPO)
- Contract Monitoring & Admin
- •Supplier Performance
- •Contract Amendments
- •OCP Send Contract & PO to suppliers and department
- •Supplier Protests (if needed)
- •FOIA Admin
- Contracting Negotiation
   / Best And Final Offer
   (BAFO



Fully Executed Contract & Purchase Order

Vendor Completes Work/ Good is Received Invoice Submittal



# Invoicing/ Receipting & Payment

- Invoicing
- Submission
- •Authorizatio (incl. Non PO)
- Receipting
- PaymentDisbursement
  - Documentation
- •Authorization (incl. Non PO)
- Lost/ DamagedChecks
- Payment Voids



Vendor/ Supplier Paid

## **Authority & Policies**

- CFO Directive Contracting
- & Procurement
- CFO Directive AP
- **CFO** Directive Clearances
- Detroit City Charter
- Purchasing Ordinance

## <u>Stakeholders</u>

- City Council
- Law Dept.
- AP
- OCP
- ODFS
- FRC
- Departments
- Controller
- Budget
- Vendors

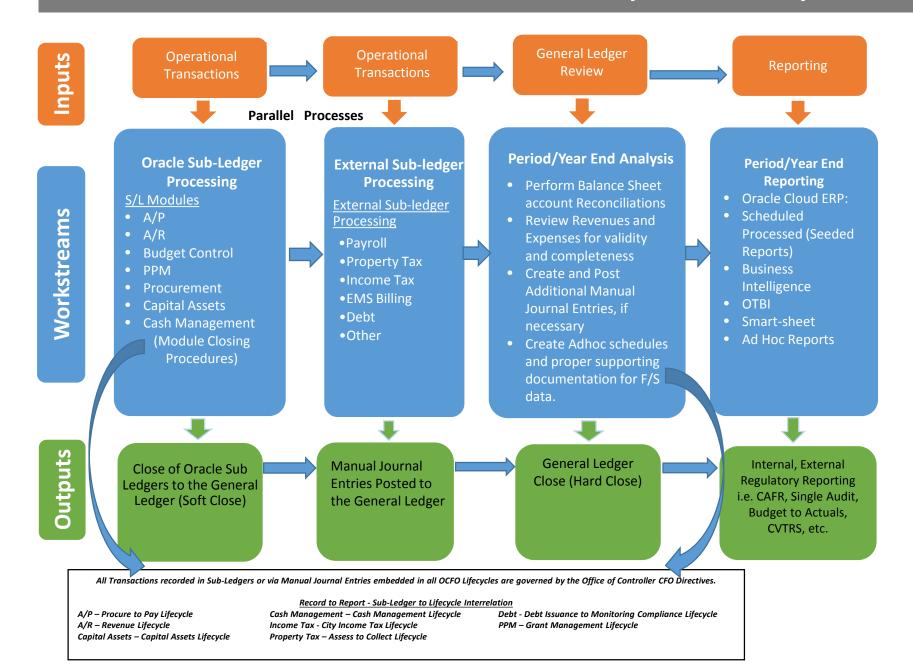
### **Systems**

Oracle Cloud

Novatus

Bidsync

# Record to Report Lifecycle



### **Authority & Policies**

City of Detroit Charter

CFO Directives – Significant Accounting Policies, Period End Close, Chart of Accounts, Manual Journal Entries

General Accepted Accounting Principles

Government Accounting Standards Board FASB's, SFAS, Other Accounting Guidance State of Michigan, Federal Government

## Stakeholders

Citizens of Detroit

Mayor and City Council

OCFO

City Departments

State of Michigan

Federal Government

Financial Institutions

Creditors

### **Systems and Modules**

Oracle Cloud ERP and Internal Sub-ledger Modules

External Sub-ledger Systems

# Release to Upgrade Lifecycle

Inputs

# Workstreams

Outputs

Evaluation of available software functionality



### **Initial Release/Next Upgrade**

- Analyze functionality and assess operational impact
- Define scope, identify resources and adopt project plan
- Verify functionality via testing
- Deploy the functionality (go live)
- Communicate and provide training to key stakeholders
- Ticket support



Identification of an item requiring support



### Ticket Support\*

- Log Helpdesk ticket
- SME review and attempt to resolve ticket (Level 1 support)
- SME escalates ticket to Mgd Svcs vendor to attempt resolution (Level 2 support)
- Mgd Svcs vendor creates service request with ERP vendor for final resolution



Successful go-live



### **Current Release**

- Communication (major system activities, ERP status, open/pending items)
- Training (ongoing via multiple channels)
- Ticket support



Department of Innovation & Technology

**Authorities & Policies** 

CFO Directive - ERP

Governance Policy

ERP End Users

Users of City Data

## Modules and Systems

Primary City FMS

All City Software with financial functionality



Successful go-live



Item Resolution
Closed Ticket
Product Bug
Product Enhancement

Enhanced analytical insight Complete, timely and accurate reporting Satisfied user base



# Revenue Lifecycle

Inputs Revenue Received Other Non-**Invoiced Revenue Sources** •Revenue Sharing Casino Wagering Workstreams Taxes Outputs Revenue recorded and reconciled

Identify activity for cost recovery



# Design and/or Revise Fee

- Conduct fee study
- •Identify scope, purpose, use and goal of fee
- •Utilize Full Cost Allocation Model
- Determine recovery levels
- Benchmarking
- •Recommend fee rate
- Fee rate approval
- •OCFO
- Mayor
- •City Council



Approved fee rate

Service provided



### **Billing & Collection**

### **Invoiced ONLY**

- Beneficiary invoiced
- •Departments seek payment not to exceed thirty (30) days
- Beneficiary submits payment



- •Collections recorded in AR
- Collections deposited



Revenue collected

Post thirty (30) days of nonpayment



# Delinquent Process Invoiced ONLY

### **Treasury**

- •30-60 Days: Treasury follows up with Department's invoice
- •> 60 days: Treasury exhausts all collection efforts
- Next Step: Treasury determines which uncollected claims should be sent to Corporation Counsel/3<sup>rd</sup> Party Collection Co./Other
- Corporation Counsel
- Appeals process
- Settlement Agreements
- Initiate Court Actions
- Notify Treasury of Court Determination



Delinquent collections
Write-offs

# **Policies and Authority**

- CFO Directive Revenues & Revenue Management
- CFO Directive User Fees
- Code of ordinance Article VI Uniform
- Procedures of accounts receivable
- Approved fee schedule
- Bolt vs. City of Lansing Decision
- Dept. specific legal authorization to charge fee

# **Stakeholders**

- Detroit Residents
- City Service Recipients
- Departments
- City Council
- **Corporation Counsel**

## **Systems and Modules**

- Oracle AR
- Agency sub-systems



# To learn more

http://cityweb/ Departments/OCFO

https://detroitmi.gov/departments/office-chief-financialofficer/administrative-issuance-system

**Questions/ feedback:** 

OCFO@detroitmi.gov