



**State of Louisiana**  
DIVISION OF ADMINISTRATION

**OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY**

**M. J. "MIKE" FOSTER, JR.**  
GOVERNOR

**MARK C. DRENNEN**  
COMMISSIONER OF ADMINISTRATION

August 5, 2003

OSRAP MEMORANDUM 04-05

TO: Department Undersecretaries and Fiscal Officers

FROM: F. Howard Karlton, CPA  
Director

SUBJECT: Policies and Procedures for Collection of Accounts Receivable

On July 2, 2003, a memorandum (attached) was sent to you from Mr. Mark Drennen giving you the option of developing agency-specific policies and procedures for collections of accounts receivable or adopting the procedures as codified in the *Louisiana Register*, Volume 28, Number 11, dated November 20, 2002. You were asked to forward the specific policies and procedures to the Cash Management Review Board for approval at P. O. Box 44154, Baton Rouge, Louisiana 70804-4154.

By this memorandum, I am asking that you respond by September 30, 2003, with either your agency specific policy or a letter stating that you will follow the general policy as codified in the *Louisiana Register*. As mentioned in the original memorandum, questions should be directed to Mr. Clyde Buzzard at (225) 342-0710 or me at (225) 342-0708.

FHK:rl

[Attachment](#)

c: The Honorable John N. Kennedy, Treasurer  
Grover Austin, Acting Legislative Auditor  
Whitman J. Kling, Deputy Undersecretary