

**KENORA DISTRICT SERVICES BOARD
POLICY and PROCEDURE**

TITLE: FINANCIAL PUBLIC HOUSING TENANT ARREARS WRITE OFF	SECTION: FINANCIAL SERVICES
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DATE: August 14, 2008	POLICY NO.: KDSB-FNS-III-01
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APPROVED BY: Resolution No. 2008-124	REVISED: Resolution 2010-95
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POLICY STATEMENT

It is the policy of the Board to provide for the write off of delinquent public housing tenant arrears to fairly reflect aged balances on the financial statements of the Board.

PROCEDURES

1. A delinquent account deemed uncollectible less than \$100 will be approved for write off by Board staff.
2. A delinquent account deemed uncollectible over \$100 will be approved for write off by the Board of Directors.
3. Acceptable reasons for the write off of a delinquent account are as follows:
 - a. death of a tenant,
 - b. discharge of bankruptcy, or
 - c. declaration by collection agency that the tenant cannot be located and/or the account cannot be collected.

IMPLEMENTATION OF PROCESS AND PROCEDURES

The Chief Administrative Officer shall ensure that appropriate Directives detailing process and procedures are issued and maintained to implement and carry out the intent of this policy.