



ERIE COUNTY COMPTROLLER
HON. STEFAN I. MYCHAJLIW

MEMORANDUM

To: Dr. Gale Burstein, Commissioner of Erie County Department of Health
Anthony Simonetta, Chief Accountant - Erie County Department of Health
From: Hon. Stefan I. Mychajliw, Erie County Comptroller
RE: Accounting Policy ECDOH COVID-19 Fines
Date: December 1, 2020

Effective immediately, the Office of Erie County Comptroller will be implementing the attached Accounting Policy. This policy was established for any and all fines imposed by the Erie County Department of Health for alleged infractions related to Non-Compliance of COVID-19 Executive Orders, including by not limited to NYS Executive Order 202.16, Executive Order 202.41; and NY Forward Guidelines.

Final procedures will be following. In the meantime, please contact Stephen Dowling, Senior Systems Accountant, at 858-8345 or Stephen.Dowling@erie.gov for directions on implementation of this policy.

SUBJECT: RECEIVABLES / REVENUE

TOPIC: Accounts Receivable – Erie County Department of Health (ECDOH)
COVID-19 Fines related to COVID-19 Executive Orders and NY Forward Guidelines

PURPOSE: Establish policy for recording ECDOH COVID-19 Fines - Accounts Receivable and Collection.

COUNTY POLICY: Accounts Receivables should be recorded for all receivables owed to the ECDOH which have been billed or invoiced by the ECDOH relating to COVID-19 fines for non-compliance of COVID-19 Executive Orders and NY Forward Guidelines. The County's accounting software system maintains details on each alleged violator and related invoice or bill and is integrated with the General Ledger system.

The criterion used to determine when an Accounts Receivable is to be recorded is when a bill or invoice is prepared by ECDOH relating to a violation of COVID-19 rules, laws, orders or instructions, resulting in a fine.

COVID-19 Fine / Revenue Recording – ECDOH must prepare an invoice for any fine levied for alleged COVID-19 related violations, including, but not limited to, electronic versions, and submit them with supporting documentation within twenty-four (24) hours of when delivered to the alleged violator.

An entry to record the receivable and recognize revenue is required in the accounting system when the fines are issued. All copies of fine documentation accompanied by evidence of the accounting entry and appropriate supporting documentation will be sent to the Comptroller's Office for review and approval on the accounting system.

ECDOH is responsible for instructing the alleged violator to mail checks directly to the Comptroller's Office. If the alleged violator offers electronic payments, ECDOH must notify the cash management staff of the Comptroller's Office to assign the bank account and complete all necessary forms (See Accounting Policy for Receipts by Electronic Funds Transfer for authorized entities and policy matters). If the alleged violator sends payment to ECDOH, ECDOH will not deposit the payment. Instead ECDOH will forward the undeposited payment to the Comptroller's Office for processing.

The Comptroller's Office will assume collection efforts after receiving written notification from the ECDOH.

Official County of Erie Accounting Policies are authorized, issued and maintained by the Office of the Comptroller

Revision Date: December 2020