

**NATIONAL ASSOCIATION OF HEALTH UNDERWRITERS  
POLICY & PROCEDURES**

<b>POLICY TITLE:</b>	Clearing Uncollectible Accounts Receivable
<b>CLASSIFICATION:</b>	Finance
<b>POLICY NUMBER:</b>	95-01-F
<b>DATE APPROVED:</b>	May 14, 2007
<b>SUNSET DATE:</b>	2019

**PURPOSE:** To assure proper review and approval of uncollectible accounts receivable.

**POLICY:** All accounts receivable that have been identified by respective department heads as uncollectible will be submitted to the Executive Vice President/CEO and CFO for written approval to write off.

**PROCEDURE(S):** Annually each department head will review all accounts receivable under the department's responsibility. Any account that is deemed uncollectible will be forwarded to the CEO and CFO with all documentation and supporting rationale. The CFO will make any necessary adjustments to the Association's financial statements.

Any amount deemed uncollectible in excess of \$5,000 must be communicated to the Finance Committee.

**FINANCIAL IMPACT:** Amount of uncollectible accounts receivable.