

Intergovernmental  
Partnership

# Collaboration Series

December 2014



## **Partnerships Matter:**

How a Federal, State and Non-Profit Collaboration  
Improved Efficiencies in Delinquent Debt Collection



## Contributors

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AGA is proud to recognize our partners in this effort:



AGA is *the* member organization for financial professionals in government. We lead and encourage change that benefits our field and all citizens. Our networking events, professional certification, publications and ongoing education help members build their skills and advance their careers.

## About AGA's Intergovernmental Partnership

AGA established the Intergovernmental Partnership to open the lines of communication among governments with the goal of improving performance and accountability. Comprised of high-ranking officials from the federal, state and

local levels of government and higher education, the Intergovernmental Partnership is dedicated to identifying and solving some of the most pressing management and accountability issues facing governments today.

AGA provides staff support to the Intergovernmental Partnership and serves as a neutral third party in fostering cooperation and communication among different levels of government.

<b>Summary</b> .....	<b>4</b>
<b>Communication: Key to Solving Complex Problems</b> .....	<b>4</b>
<b>Getting to the Root of the Problem</b> .....	<b>5</b>
<b>AGA State Debt Pilot Program</b> .....	<b>6</b>
<b>The Treasury Offset Program’s States-as-Debtors Communication Plan</b> .....	<b>8</b>
<b>TOP Tips for States</b> .....	<b>9</b>
<b>Appendix</b> .....	<b>10</b>
U.S. Department of the Treasury Documents .....	10
Debt Management Center, U.S. Department of Veterans Affairs Documents .....	10
State Documents .....	10
Workgroup Members and Contributors .....	19

# Summary

This report captures how a small group of association and government officials successfully solved an intergovernmental problem with implications for timely delivery of hundreds of millions of dollars in revenue

for states across the country. The project established and leveraged relationships and lines of communication to solve a significant problem in a measurable, scalable and replicable manner.

The project demonstrates collaboration and effective communication among the right people are key to solving intergovernmental problems – especially those that are process-based.

## Communication: Key to Solving Complex Problems

In late-December 2012, the Maryland State Department of Education (MSDE) was blocked from drawing \$32 million from the U.S. Department of the Treasury (Treasury) for reimbursement of a federally-funded grant program. MSDE was unclear why the block was imposed, as the department had satisfactorily met all program and financial reporting requirements. It was eventually determined the state of Maryland owed the federal government \$500 and the state's delinquent debt had been referred to the Treasury Offset Program (TOP) for collection.

A majority of state agencies and universities within Maryland use the state's Taxpayer Identification Number (TIN). When two agencies of a state share that state's TIN, TOP can satisfy one agency's

delinquent debt by offsetting or withholding a payment to the other agency in whole or in part. In Maryland's case, the debt incurred by another agency blocked a draw by MSDE. Since it was unclear which state agency had incurred the \$500 debt that prohibited the MSDE draw, it was difficult to know how to rectify the problem in order to get the funds released. Timing was an issue because the performance-period deadline for MSDE's federally-funded project was approaching. With time running out, the MSDE's desired draw amount had grown to more than \$64 million. It was essential to resolve the problem immediately.

In December 2012, the Maryland Governor's Grants Office contacted the National Association of State Auditors, Comptrollers, and Treasurers (NASACT) for

help identifying a federal official who could resolve the issue. NASACT directed officials in the Maryland Governor's Grants Office to points of contacts responsible for managing TOP. Once the state of Maryland and TOP officials established lines of communication, it was determined that MDSE's inability to draw funds was the result of debt owed by a state university. The university had failed to repay the U.S. Department of Veterans Affairs (Veterans Affairs) for tuition reimbursement payments. The problem was resolved by identifying the State university and having it pay the VA the tuition reimbursement amount. This was done before the end of the year and Maryland's funds, which had grown to more than \$104 million, were released to MSDE.

# Getting to the Root of the Problem

Officials in Maryland realized that other states were also experiencing difficulty in drawing down federal funds due to outstanding debt. For assistance in addressing the problem for all states, the Maryland Governor's Grants Office contacted AGA's Intergovernmental Partnership director. AGA established the Intergovernmental Partnership in September 2007, in conjunction with the U.S. Office of Management and Budget, to open the lines of communication among government agencies and, thus, had experience bringing together groups of officials among all levels of government. The Intergovernmental Partnership created a workgroup to help improve the debt notification system for TOP.

**Officials in Maryland realized other states were experiencing similar difficulty in drawing down federal funds due to outstanding debt.**

In establishing the workgroup, AGA reached out to high-level officials from the states of Arizona, Maryland, Massachusetts, and Nevada; the University of Maryland; NASACT; and at the Treasury's Bureau of the Fiscal Service (Fiscal Service).

# AGA State Debt Pilot Program

Federal agencies submit delinquent debts to TOP for collection only after notifying a debtor about the debt, the intent to submit the debt to TOP for collection and how to avoid offset by resolving the debt. The workgroup learned that, in some cases, the notice alerting a state agency about a debt and the submission of the debt to TOP did not always trigger prompt resolution of the outstanding debt. This failure to resolve the debt happened for a variety of reasons, including the notice being directed to the wrong state official, lack of understanding by a state official of the debt repayment process, or because the state did not agree that the debt was owed and a dispute was not properly processed. The workgroup agreed that the best way to evaluate how to improve the debt notification process prior to offset included conducting a pilot with states. Maryland and Massachusetts, which had representatives in

the workgroup, volunteered to participate in the pilot.

The purpose of the pilot was to assist states with awareness of delinquent post-secondary education debts owed to the federal government and to provide viable steps for state agencies to take to resolve their debts before they are submitted to TOP for collection. The workgroup was intent on improving the debt notification process because it was clear that debt incurred by one component within a state could interfere with another component's ability to draw down federal funds. The **Appendix** contains the Fact Sheet distributed by Fiscal Service, via NASACT, alerting state comptrollers about the project and encouraging state agencies to visit the Fiscal Service website for more information.

Since Maryland's draw-down problem was the result of debt referred to TOP by Veterans Affairs, the workgroup focused the pilot on debts owed to Veterans Affairs. The Veterans Affairs Debt

Management Center (DMC) joined the workgroup established by AGA. DMC provided monthly, a detailed spreadsheet for participating pilot states that identified all open post-secondary education debts, sorted by school facility code, and assessed under the shared TIN of the individual state. The data was provided to an authorized representative in the comptroller's office for each of the two pilot states. Spreadsheets contained the following information for each post-secondary debt:

- Discovery Date — indicates the four-digit year followed by the two-digit month that collection of the post-secondary debt began;
- Total accounts receivable — indicates current outstanding balance of the post-secondary debt;
- Facility Code — identifies the school that incurred the post-secondary debt;
- TIN — Taxpayer Identification

Number (TIN) of the entity that incurred the debt;

- Name — identifies the student for whom the school received the tuition benefit overpayment; and
- Last Four — indicates the last four digits of the student's Social Security Number/File Number (See **Appendix**).

A specific person in each state had the responsibility of coordinating with the post-secondary institutions in their state to reduce the number of aging debts being referred to TOP (See **Appendix**). Each monthly spreadsheet contained a brief description of the collection process, including projected timelines for collection action.

The pilot was very successful in reducing the amount of delinquent debts owed by the pilot states to Veterans Affairs. It helped to remove potential roadblocks to state draws, to open the lines of communication among stakeholders, and with the sharing of best practices for notification

— both between Veterans Affairs and the states and within a state — prior to a state's debt being collected through the TOP process. As a result of the pilot, Maryland and Massachusetts were able to eliminate more than 1,100 post-secondary debts through the states' efforts coordinating with their affiliated schools (See Appendix III). States were also able to reduce their overall percentage of aging debts.

At the conclusion of the process, state participants were asked a number of questions to help assess the effectiveness of the pilot. One of the questions asked the states to describe the impact of the pilot. Massachusetts' comment is noteworthy and representative of the pilot's results:

*"The commonwealth would have had to spend countless hours trying to identify the entity within the state that was responsible for the debt. Often, this meant we would close the state fiscal year with a negative balance, sometimes in the millions of dollars. Prior to the pilot*

*program, the commonwealth was experiencing 10-20 offsets per month related to Veterans Affairs' debts. Since the inception of the pilot project, the commonwealth has experienced only one TOP offset related to Veterans Affairs' debts."*

— **Taneka Simmons, CPA,**  
Director, Federal Grants & Cost Allocation Bureau, Office of the State Comptroller; and Commonwealth of Massachusetts Member, AGA's workgroup on TOP

## Legacy of the Pilot

Pilot projects are intended to yield measurable results and process improvements. This pilot identified a workable debt notification process than can now be used with other states and programs. The notification process developed in the pilot can also be communicated to other federal agencies to identify state debts in TOP that may become barriers to the states' drawdown of federal funds.

# The Treasury Offset Program's States-as-Debtors Communication Plan

Through the effort of the workgroup, TOP developed a new communication plan to raise awareness about the program among state agency debtors. This plan encompassed development and promotion of online resources for states that may owe delinquent debts to the federal government, including:

- 1) an explanation of how TOP works and federal due-process requirements;
- 2) an understanding of how a state's federal payments may be affected;
- 3) frequently asked questions for states with delinquent debt(s) in TOP; and
- 4) the ability to directly locate a state's comptroller office in each state.

TOP released this information in its "Offsets Matter" newsletter to all state participants, presented it at each of TOP's conference and speaking engagements, and provided it as a news release to

industry-related state associations. The communication plan successfully raised awareness with states regarding their delinquent debt in TOP and provided them

with the necessary knowledge, guidance, and resources to assist in efficiently resolving their debts.

In conjunction with NASACT, Treasury further released a request directly to state comptrollers' offices asking that they identify their state TIN(s) to TOP, especially those states that use a single TIN. The communication also suggested states enroll in TOP's monthly reporting to states on debt (if they do not presently) and designate a specific representative within their comptroller's office to receive the report. This state representative can then coordinate between state agencies to resolve the delinquent debt. As of October 2014, 24 states and a one territory receive TOP's monthly report.

**The communication plan successfully raised awareness with states regarding their delinquent debt in TOP and provided them with the necessary knowledge, guidance and resources to assist in efficiently resolving their debts.**



# TOP Tips for States

TOP continues its outreach to federal agencies, which are challenged with the collection of delinquent debt from states and territories. TOP also contacts states and territories, which may experience federal payment offsets as a result of delinquent debts submitted to TOP.

Once a debt has been identified, states and territories should work directly with federal creditor agencies to resolve the debt before it is submitted to TOP. TOP is committed to working with all states and territories in order to connect them with the appropriate contact in federal creditor agencies.

## TOP's Five Action Steps for States with Federal Delinquent Debt

1. Identify your TIN to TOP, if your state uses a single TIN for more than one state agency.
2. Implement a communication plan within your state. Make sure state agencies understand the importance of paying debts to federal agencies on time and how offsets may impact the release or draw down of federal funds.
3. Identify a designated representative within the state comptroller's office to work with TOP and state agencies to resolve delinquent debts in a timely manner.
4. Enroll a designated representative from your state's comptroller office to receive TOP's monthly report on your state's delinquent debts within TOP.
5. Contact the Treasury Offset Call Center or the relevant state comptroller's office for assistance.

To contact TOP:

**Call the Treasury Offset Call Center at 800-304-3107, or visit [http://fiscal.treasury.gov/fscontact/fs\\_contact.htm](http://fiscal.treasury.gov/fscontact/fs_contact.htm)**

To identify the appropriate contact in state comptrollers' offices:

**[http://www.nasact.org/AF\\_MemberDirectory.asp](http://www.nasact.org/AF_MemberDirectory.asp)**

# Appendix

## U.S. Department of the Treasury Documents

- [Fact Sheet: TOP Agencies with Shared TINs](#)
- [Fact Sheet: Treasury Offset Program Summary of Program Rules and Requirements](#)

## Debt Management Center, U.S. Department of Veterans Affairs Documents

- [Letter to Accompany Debt List](#)
- [Pilot Program Participant Agreement](#)

## State Documents

- [Treasury Report: State Comptroller Monthly Notification of Delinquent Debt](#)
- [State Debt Pilot Statistics](#)



## FACT SHEET

### State Agencies in TOP with Shared TINs – Treasury Offset Program Pilot

The Association of Government Accountants (AGA) Treasury Offset Program (TOP) Work Group is conducting a pilot. The purpose of this pilot is to identify new ways to assist states with resolving delinquent debts prior to their referral to the TOP for offset.

The U.S. Department of the Treasury, Bureau of the Fiscal Service (Fiscal Service) administers TOP, which is a centralized program that offsets federal and state payments to payees who owe delinquent debts to federal and state agencies. Payments are offset only after several steps are taken to ensure due process for the debtor. The authority for the Fiscal Service to operate TOP and to offset payments is governed by the Debt Collection Improvement Act of 1996 (DCIA) and other laws and Executive Order 13019.

The U.S. Department of Veterans Affairs (VA), Debt Management Center (DMC) and two states – Maryland and Massachusetts have been selected to participate in the pilot, which begins in November 2013.

#### *Why Are We Doing the Pilot?*

Individuals, businesses, and states owe nontax debts to the federal government for various reasons. Examples of debts owed to the federal government can include grant overpayments, loans, overpayments on projects, and debts owed to Medicare. On occasion, an entity's indebtedness to the federal government will become delinquent.

After a nontax debt has been submitted for offset, TOP compares a payee's taxpayer identification number (TIN) and name with a debtor's TIN and name. If there is a match, the payee's payment is intercepted in the amount and to the extent authorized by federal law. The intercepted payment is applied to the debtor's debt balance. Any remaining portion of the payment (after paying the debt) is disbursed to the payee.

A TIN identifies the debtor in the same way that it identifies the taxpayer for purposes of the Internal Revenue Code. Pursuant to regulations governing TOP, all subdivisions or organizations sharing a single TIN are responsible for all federal debts associated with that TIN. This means that if two state agencies or corporate divisions are using the same TIN when interacting with the federal government, TOP will offset any eligible payment to one of those entities to pay any eligible debt owed by one of those entities to the federal government. This is true, even in cases when, it is challenging for one state agency or corporate division to be aware of debts owed by another agency or division.

The purpose of this pilot is to assist states with awareness of their delinquent debts owed to the federal government and to provide viable steps for state agencies to resolve this debt prior to its submission into TOP, where another state agency payment (a grant or loan) may be affected.

### *How will it Work?*

The VA, DMC will provide an authorized representative for each of the three states with a spreadsheet of debts identified by their state shared TIN. (These debts from VA DMC are the result of overpayments of VA post – 9/11 GI Bill benefits to schools.) The spreadsheet will contain the following information for each debt:

- Discovery Date: indicates the four digit year followed by the two digit month that collection of the debt began
- Total AR: indicates the current outstanding balance of the debt
- Facility Code: identifies the school that has incurred the debt
- Taxpayer Identification Number
- Name: identifies the student for whom the school received the tuition benefits overpayment
- Last Four: indicates the last four digits of the student’s Social Security Number/File Number

The authorized state representative will use the monthly list of open bills provided by the VA DMC to coordinate with schools in their state in an effort to reduce the number of debts aging to the point of TOP referral (120 days).

### *What Should States Agencies Do?*

To support the pilot’s efforts, state agencies need to work with the creditor agency, once a delinquent debt has been identified by the authorized state representative, to resolve the delinquent debt in a timely manner, thereby preventing the debt’s submission into TOP.

For more information about state debtors in TOP, please visit the Fiscal Service website at [www.fiscal.treasury.gov/topstateprograms.htm](http://www.fiscal.treasury.gov/topstateprograms.htm)



## **FACT SHEET**

### **Treasury Offset Program**

#### **Summary of Program Rules and Requirements**

The Treasury Offset Program (TOP), operated by the Department of the Treasury's Bureau of the Fiscal Service, is a fully-automated, centralized offset program that intercepts federal and state payments to collect delinquent debts owed to federal and state agencies. Federal agencies must notify TOP of all nontax debts delinquent more than 180 days. Federal disbursing officials must offset payments to collect such debts. States may offset their payments by entering into reciprocal offset agreements. The Internal Revenue Service (IRS) levies TOP to collect federal tax debts, at its discretion, under separate legal authorities from those authorizing administrative offset.

#### **General Rules Applicable to TOP**

- Debts must be:
  - Delinquent & legally enforceable (i.e., not in bankruptcy, forbearance, or under appeal)
  - \$25 or more
  - Owed by any entity other than another federal agency
- Federal creditor agencies must:
  - Submit all delinquent debts to TOP (including debts owed by state & local governments) other than those owed by foreign sovereigns or in litigation
  - Certify that each debt is valid, legally enforceable in the amount submitted and that all due process has been completed
  - Remove or inactivate debts that become ineligible for TOP (e.g., in bankruptcy, debt paid in full)
- TOP fulfills the disbursing official's requirement to:
  - Send warning notices to debtors for recurring payments (e.g., monthly retirement benefits, salary, etc.)
  - Send offset notices to debtors, which include the date and amount of offset, creditor agency to which offset money was sent, and contact point within the creditor agency
- Non-Treasury disbursing officials may choose to send their own offset notices
- State disbursing officials send their own notices when offsetting to collect federal debts

#### **Due Process Prerequisites**

- 60-day prior notice to the debtor of intent to offset
- Notice must explain the debtor's rights and opportunities to dispute the debt, examine and request copies of agency records, request administrative review of the determination of indebtedness, and enter into a compromise or repayment plan acceptable to the agency.

#### **Offset Amounts (Percent of Payments that May be Offset by Debt Type)**

- Federal tax refund--up to 100% to collect federal nontax debts, child support, and state income tax and unemployment insurance debts.
- Vendor and federal employee travel-related payments--up to 100% for all debts
- Federal salary--up to 15% of disposable pay for federal tax and nontax debts and up to 50-65% for child support debts (minimum debt balance for salary offset is \$100)
- OPM retirement--up to 25% for federal nontax debts and 15% for federal tax debts
- Social Security and Railroad Retirement benefits--up to 15% for federal tax and nontax debts
- State payments of all kinds--up to 100% for federal nontax debts, as set forth in reciprocal agreements

#### **TOP Payment Exemptions**

- All Federal payments are subject to offset, unless exempted by statute or by the Secretary of the Treasury.
- The Secretary must exempt means-tested payments at the request of the head of the paying agency.
- The Secretary may exempt other payments if the head of the paying agency demonstrates that offset would substantially interfere with Congress's purpose for the payment agency's program.
- By agreement with IRS, payments exempt from administrative offset to collect nontax debts are also exempt from collection of tax debts through TOP.

*For more information about TOP's program rules and requirements, please the Fiscal Service website at [www.fiscal.treasury.gov/TOP.htm](http://www.fiscal.treasury.gov/TOP.htm)*

Dear State Official,

Attached is a list of debts for the Taxpayer Identification Number (TIN) . These debts are the results of overpayments of U.S. Department of Veterans Affairs (VA) post - 9/11 GI Bill benefits to schools. The spreadsheet contains the following information for each debt:

- Discovery Date: indicates the four digit year followed by the two digit month that collection of the debt began.
- Total AR: indicates the current outstanding balance of the debt.
- Facility Code: identifies the school that has incurred the debt
- Taxpayer Identification Number
- Name: identifies the student for whom the school received the tuition benefits overpayment.
- Last Four: indicates the last four digits of the student's Social Security Number/File Number.

When a student tuition debt is established, schools receive a letter from a VA Regional Processing Office with the amount of the debt, the term(s) the overpayment occurred, and the reason for the debt. The VA Debt Management Center then sends a series of three collection letters over a period of sixty days. Sixty days after the third collection letter is sent, delinquent accounts are referred to the Treasury Offset Program (TOP). Any debt that is over one hundred and twenty days old will be referred to TOP unless a school contacts the VA Debt Management Center before TOP referral with a valid dispute. If a disputed debt is found to be valid, the process of TOP referral will continue. Schools officials may send inquiries regarding their outstanding student tuition debts to **dmcedu.vbaspl@va.gov**.

**U.S. Department of Veterans Affairs  
Debt Management Center  
State Shared TIN Monthly Open Bills Pilot Program Participant Agreement**

As an authorized representative of the State of \_\_\_\_\_, I request a monthly centralized listing of VA debts for schools with the following TIN number(s):

As a participant in the debt list pilot program, we agree to the following:

1. Use the monthly list of open bills provided by the Debt Management Center to coordinate with schools in an effort to reduce the number of debts aging to the point of Treasury Offset Program (TOP) referral (120 days).
2. Share best practice information with the Association of Government Accountants, TOP Work Group as guidance for other States to establish internal procedures for resolving debts in a timelier manner.
3. Capture data related to the benefits and improvements in the debt resolution process as observed over the course of the pilot and share this information with the TOP Work Group as requested.
4. Respect the privacy of schools and students by only disclosing debt information to affected schools.

Name of contact receiving debt list:

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title:

Email address:

Full organization name and mailing address:



DEPARTMENT OF THE TREASURY  
FINANCIAL MANAGEMENT SERVICE  
WASHINGTON, D.C. 20227

DEC 17 2010

Dear State Comptroller:

The Financial Management Service (FMS), a bureau of the Department of the Treasury, is the government's central debt collection agency and primary disbursing of Federal payments - disbursing nearly 1 billion payments annually, totaling over \$1.8 trillion. As a part of FMS' role as debt collector for the Federal government, FMS manages the Treasury Offset Program (TOP), a centralized program that matches Federal payments against debts owed to the Federal government. When a match of the debtor's name and taxpayer identification number (TIN) occurs against a payment, the payment can be offset or withheld and applied to the debt owed.

The Debt Collection Improvement Act of 1996 (DCIA) authorized Federal disbursing officials to withhold or reduce eligible Federal payments, including payments to states, to collect delinquent debt owed to the United States. See 31 U.S.C. 3716(c). This process is known as administrative offset or just "offset." The DCIA centralized debt collection in the Department of the Treasury, to address the need for Federal government to maximize collection of delinquent debt owed to the Federal and state governments.

FMS is embarking on a new customer service initiative to notify states of the delinquent debts they owe to the Federal government that have been certified to FMS for collection. We realize that when a Federal payment for a state government is offset to pay a debt owed by another section of the same state government, it can cause operational and reconciliation problems. FMS plans to provide the states, upon request, a monthly report of the states' outstanding delinquent debts in TOP and the referring creditor agency's point of contact information. This report, which will be provided at the beginning of each month, would make states knowledgeable of their indebtedness to the Federal government and help the reconciliation of their debt matters. Each state must resolve its delinquent debts with the appropriate Federal creditor agency identified, in order to avoid offset and receive its Federal payments unencumbered. FMS will notify Federal creditor agencies of this initiative.

This initiative was born out of the positive results some states received from FMS providing them with their debt/debtor and creditor agency information in TOP. Sometimes, due to personnel turnovers, decentralized systems, or manual operations, state agencies were not knowledgeable of the indebtedness. Additionally, one state agency's payments were being offset to repay or collect on another state agency's delinquent debts. The reconciliation process can be difficult if these state agencies use the same TIN.



To participate in this initiative and receive this information, your state must send FMS a request to participate; provide a current central point of contact (POC) for your state, with the POC name, telephone number, email and postal mailing address, and a list of the state's TIN(s). Please email the requested information to Sheila Moss and Rose Free in Debt Management Services, Treasury Offset Division. Mrs. Moss can be reached by email at [sheila.moss@fms.treas.gov](mailto:sheila.moss@fms.treas.gov), and by calling 202-874-6937. Mrs. Free can be reached at [rose.free@fms.treas.gov](mailto:rose.free@fms.treas.gov) and by calling 202-874-7538.

FMS looks forward to working with your state on this matter.

Sincerely,



Scott H. Johnson  
Assistant Commissioner  
Debt Management Services

### State Debt Pilot Statistics\*

	Oldest Discovery Date	% change in number of debts over 120 days old	% change in dollar value of debts over 120 days old	% change in number of debts over 90 days old	% change in dollar value of debts over 90 days old	% by # of debts over 90 days old	% by dollar amount of debts over 90 days old
<b>April 2013 (reconstructed)</b>							
<b>State</b>							
Massachusetts	201108	n/a	n/a	n/a	n/a	24%	27%
Maryland	200912	n/a	n/a	n/a	n/a	7%	8%
<b>August 2013 (reconstructed)</b>							
<b>State</b>							
Massachusetts	201110	-71%	-68%	-70%	-35%	16%	29%
Maryland	201003	-72%	-74%	6%	5%	8%	7%
<b>November 2013</b>							
<b>State</b>							
Massachusetts	201110	0%	64%	0%	-64%	12%	7%
Maryland	201003	-25%	-9%	-64%	-60%	4%	4%
<b>April 2014</b>							
<b>State</b>							
Massachusetts	201402	-100%	-100%	-100%	-100%	0%	0%
Maryland	201311	-67%	-75%	-42%	-59%	2%	1%

<b>Oldest Discovery Date</b>	the year and month that collection began on the oldest outstanding debt
<b>% change in number of debts over 120 days old</b>	% of increase or decrease in the number of outstanding debts over 120 days old compared to the previous month's data
<b>% change in dollar value of debts over 120 days old</b>	% of increase or decrease in the dollar value of outstanding debts over 120 days old compared to the previous month's data
<b>% change in number of debts over 90 days old</b>	% of increase or decrease in the number of outstanding debts over 90 days old compared to the previous month's data
<b>% change in dollar value of debts over 90 days old</b>	% of increase or decrease in the dollar value of outstanding debts over 90 days old compared to the previous month's data
<b>% by # of debts over 90 days old</b>	% of the number of total outstanding debts that are over 90 days old
<b>% by dollar amount of debts over 90 days old</b>	% of the total outstanding dollar value comprised of debts that are over 90 days old

\* One Maryland school's data has been subtracted from these statistics because they were considered an "outlier" in their lack of progress in resolving debts, also please note that the April and August 2013 lists were constructed by searching for the facility codes on the debt lists during the pilot period, if any schools with the same TIN did not appear on the pilot debt lists, their information will not be reflected here.

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