



WISCONSIN ACCOUNTING MANUAL

Department of Administration – State Controller’s Office

Section	07	REVENUE AND ACCOUNTS RECEIVABLE	Effective Date	7/1/2015
Sub-section	01	Accounts Receivable	Revision Date	3/31/2015
SAM Ref	6-3			

BACKGROUND

It is the responsibility of each State department, agency or institution of higher education to establish and document internal procedures to assure that all accounts receivable are recorded, billed and collected or written-off in an efficient and timely manner. The STAR Accounts Receivable Module provides on-line accounts receivable recording, billing and collection, write-off and reporting functions and automates the related accounting entries.

POLICIES

1. Agencies must use the STAR Accounts Receivable Module wherever possible.
2. Agencies must comply with the policies and procedures used for the central collection of delinquent receivables by the Wisconsin Department of Revenue.

PROCEDURES

Additional procedures pending.