



County of Riverside
OFFICE OF THE AUDITOR-CONTROLLER
STANDARD PRACTICE MANUAL

SECTION:		5	SUBJECT: JOURNAL ENTRIES
POLICY NUMBER:	501	CATEGORY: GENERAL LEDGER (NEW POLICY)	
REVISED/ LAST REVIEWED:	3-25-02	APPROVED BY: <i>Robert Byrd</i>	

PURPOSE: To explain the role given to individuals of the County with regard to the decentralization of creating, processing, and approving journal entries into the automated financial system.

SCOPE: Applies to County departments, agencies, special districts, and authorities, that are governed by Riverside County Board of Supervisors, and/or which maintain funds in the County Treasury.

POLICY: All individuals covered by this policy are responsible for creating and processing their own journal entries. Group journal edits, budget overrides, posting, and unposting of journals to the General Ledger remains the exclusive responsibility of the Auditor-Controller's Office.

PROCEDURE: Security roles have been assigned to departmental staff and Auditor-Controller staff (central) to insure proper authorization of duties.

DEPARTMENT'S RESPONSIBILITIES

1. CREATING JOURNALS

An authorized processor creates a new journal online, by an automated mechanism, or copies an existing journal in the system. The journal entry (JE) is printed and attached to the required back-up documentation.

2. PROCESSING & APPROVING JOURNALS

The journal processor verifies control totals, cash balancing, and runs the journal through a system edit and budget check. After successful completion of edit and budget checking, the processor submits the JE to workflow to be approved by the departmental approver.

AUDITOR-CONTROLLER'S OFFICE (ACO) RESPONSIBILITIES

1. APPROVING JOURNALS

Once approved by the departmental approver, the JE then goes with paper documentation to the ACO for approval. Once approved, the JE is posted.

SECTION:	5
POLICY NUMBER:	501
REVISED/ LAST REVIEWED:	3-25-02