



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

SUBJECT: GENERAL LEDGER DOWNTIME
PROCESSING

POLICY NUMBER: 508

CATEGORY: GENERAL LEDGER
(NEW)

**REVISED/
LAST REVIEWED:** 4/03/02

**APPROVED
BY:**

Robert Byrde

PURPOSE: To provide an emergency contingency plan for general ledger processing during system outages in excess of 24 hours duration.

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

POLICY: Only emergency General Ledger transactions will be administered by the Auditor-Controller's Office (ACO) on a manual basis.

PROCEDURE: All requests will be reviewed and evaluated by the ACO for appropriate action.

Departmental Procedures:

1. Contact the ACO to discuss emergency request.
2. If accepted, submit manual journal entry form with backup documentation and authorized signatures to the ACO.

ACO Procedures:

1. Review documentation for appropriateness.
2. Verify accounting structure.
3. Prepare manual reports as required.

After System Recovery:

1. ACO must manually input all required information into the financial system.

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