



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

SUBJECT: INTERDEPARTMENTAL CHARGING

SECTION	7	CATEGORY: ACCOUNTS RECEIVABLE
SUB-SECTION:	702	
REVISED/ LAST REVIEWED:	3/22/02	APPROVED BY: <i>Robert Byrd</i>

PURPOSE: To provide uniform instructions for interdepartmental charging.

SCOPE: Applies to County departments, agencies, special districts, and authorities, that are governed by Riverside County Board of Supervisors

POLICY: The Auditor Controller's Office (ACO) requires the approval of the billing department only for interdepartmental charges. Billing entities are required to submit back up documentation to each Billed entity for each Billing Journal Entry. Exceptions to this policy require ACO approval.

PROCEDURES:

1. Interdepartmental Charging Approval

- a) The billing department will follow the policy and procedures for Journal Entry Processing. The Billing entity will provide the Billed entity with the appropriate back up information for each Billing Journal Entry.
- b) Upon departmental approval, the ACO will approve the Journal Entry.

2. Optional Approval Method

- a) For exceptions granted by the ACO, the billing department may obtain the approval of the billed department, prior to the billing department's electronic approval.
- b) The billed department will sign a paper copy of the Journal Entry, send it back to the billing department.
- c) Then, the billing department will electronically approve the Journal Entry and forward it to the ACO for approval before Month-End.

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