



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

<b>SECTION:</b>		<b>7</b>	<b>SUBJECT:</b>	<b>GENERAL LEDGER DOWNTIME PROCESSING</b>
<b>POLICY NUMBER:</b>		<b>708</b>	<b>CATEGORY:</b>	<b>GENERAL LEDGER POLICIES</b>
<b>REVISED DATE:</b>		<b>5/1/24</b>	<b>APPROVED BY:</b>	<i>Ben J. Brait</i>

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

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

**POLICY:** Only emergency general ledger transactions will be processed manually by Auditor-Controller's Office (ACO).

**PROCEDURE:** All requests will be reviewed and evaluated by the Auditor-Controller's Office (ACO) for appropriate action.

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<b>SECTION</b>	<b>7</b>
<b>POLICY NUMBER</b>	<b>708</b>
<b>REVISED DATE</b>	<b>5/1/24</b>

**DEPARTMENT’S RESPONSIBILITIES**

1. Departments will contact the ACO to discuss emergency requests.
2. If accepted, submit a manual entry by completing the Journal Entry Form located on the ACO website.
3. Ensure that the proper backup documentation is attached.
4. The form along with the backup may be delivered to the ACO or emailed to the Central Journal Processor.

**AUDITOR CONTROLLER’S OFFICE RESPONSIBILITIES**

1. The ACO will review documentation for appropriateness.
2. Verify accounting structure.
3. Prepare manual reports as required.
4. After system recovery the ACO will manually input all required information into PeopleSoft.

**RECORD MANAGEMENT’S ROLE**

All journal entries and attached supporting documentation must be maintained in accordance with the Auditor-Controller’s general records retention of 7 years.

**SECURITY ROLES**

The employee must be able to perform:

1. PeopleSoft and Simpler financial queries
2. Journal entries

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