



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

		SUBJECT: DOWNTIME PRODEDURES FOR CASH RECEIPTS, WIRE TRANSFERS AND ZERO BALANCE ACCOUNTS TCR'S
SECTION:	3	CATEGORY: ACCOUNTS RECEIVABLE POLICIES
POLICY NUMBER:	307	
REVISED DATE:	4/4/22	APPROVED BY: <i>Paul Angulo</i>

PURPOSE: To provide a contingency plan for processing Treasurer Cash Receipts, Wire Transfers and Zero Balance Account TCRs during PeopleSoft system downtime.

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: Cash receipts, wire transfers and zero balance account transactions for the Auditor-Controller's Office (ACO) and Treasurer's Office will follow the steps outlined below.

PROCEDURE: Security roles have been assigned to departmental staff and Auditor-Controller staff (central) by the Riverside County Information Technology, Enterprise Solutions Division to ensure proper authorization of duties. The responsibilities of the roles are outlined below.

Note: *If your deposit needs to be applied to an invoice do not follow these procedures. Follow the internal protocols to safeguard the deposit and complete your deposit once the system comes back up.*

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I. TREASURER CASH RECEIPTS and WIRE TRANSFERS

DEPARTMENT ROLES:

- 1) All cash and negotiable instruments received by departments must be receipted either by issuing a manual official county receipt (OCR) or an ACO approved department receipting system. A copy of the receipt will be provided to the customer.
- 2) If an incoming wire transfer is expected, please instruct your payees that they MUST include your department name or your business unit along with a contact name and phone number. This information must be added on the Originator Beneficiary Information (OBI) and/or Payment detail lines. The department should email the Treasurer's Office at ttcdeposits@rivco.org and indicate the fund(s) to which the transfer is to be applied. Also, in the email include the date funds should be received, the exact dollar amount and from whom the funds will be received.
- 3) For outgoing wires, complete the approved County of Riverside Contingency Treasury Cash Receipt and the Wire Transfer Notification Form as directed by the Treasurer's Office and turn in both documents to the Auditor-Controller Office by 8:30 am.
- 4) At the close of the business day, all cash and negotiable instruments collected will need to be recorded using the approved County of Riverside Contingency Treasury Cash Receipt located on the Auditor-Controller Website.
 - a) The TCR # will be assigned by the ACO.
 - b) All other fields will need to be filled out appropriately.
 - c) Summarize all dollar amounts by fund only.
- 5) The department will take the Contingency Treasury Cash Receipt and the deposit to the Auditor-Controller's Office for assignment of TCR number and approval.
- 6) After the TCR is numbered and approved, the department will take the approved TCR with the deposit to the Treasurer's Office. No deposits will be accepted at the ACO.
- 7) The Treasurer will verify and approve the deposit then give an approved copy back to the department.
- 8) When PeopleSoft is back on-line, the departments will enter a journal into the General Ledger Module for each cash receipt that was approved during the downtime period.
 - a) The journal entry number will start with "CR" followed by the sequential number assigned by the ACO. For example: CR00000001. Please ensure that the journal entry is 10 digits long.
 - b) The accounting date will be the date the TCR was approved by the Treasurer's Office.
 - c) The source code must be "AAJ".
 - d) In the long description, notate the cash receipt number and then the description of the deposit.
 - e) Prepare the journal following the same concept as when a TCR is worked in the system. For example, if cash is received and deposited, cash will be entered as a debit (positive) and a liability or revenue account will be entered as a credit (negative). Also, fund used in journal entry must match fund entered in Contingency Treasury Cash Receipt.

Note: The journal will be cash out of balance because we are only recording one side of the transaction. The Treasurer's Office will be recording the other side in Quantum

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- f) Once the journal is complete in PeopleSoft, attached all appropriate backup to the journal online, submit the journal in the system, and obtain department approval.

TREASURER'S ROLES:

- 1) The department will take the completed Contingency Treasury Cash Receipt and the deposit to Treasurer's Office after it has been approved the Auditor-Controller's Office for final approval.
- 2) The Treasurer will verify and approve the deposit then give an approved copy back to the department.
- 3) Once the TCR and outgoing wires are approved by the ACO and the Treasurer's Office, the cash receipt will be entered daily into the Treasurer's Financial System (Quantum) using the fund(s) that the department has provided on the Contingency Treasury Cash Receipt.
- 4) An approved TCR report will be provided to the Auditor-Controller's Office at the end of the business day.
- 5) The Treasurer's Office will process all wires and disburse funds.
- 6) For incoming wire transfers, the Treasurer's Office will complete the Contingency Treasury Cash Receipt based on the information provided by the department or obtained from the bank reports. The Treasurer's Office will take the Contingency Treasury Cash Receipt to the Auditor-Controller's Office for assignment of TCR number and approval.
- 7) The Treasurer's Office will provide a copy of the approved and completed Contingency Treasury Cash Receipt to each corresponding department for the department to prepare the journal entry required to record transaction in PeopleSoft once the system is back online.
- 8) If no information is sent by the department for incoming wires, the Treasurer's Office will attempt to identify the department that would receive the wire transfer. If they are unable to determine the department, they will place the deposit into the Auditor's Undistributed Receipt fund.
- 9) At the end of the business day, a "T" report for all wires will be provided to the Auditor-Controller's Office for reconciliation.

AUDITOR-CONTROLLER'S ROLES:

- 1) The Auditor-Controller Office will:
 - a) Issue a sequential number for each Contingency Treasury Cash Receipt,
 - b) Sign and date the TCR(s) and,
 - c) Retain a copy TCR(s) for their records.
- 2) For outgoing wires, once the wire transfer is approved, the ACO will provide the wire transfer along with the Contingency Treasury Cash Receipt to the Treasurer's office.
- 3) The ACO will review all PeopleSoft journal entries for final approval.
- 4) Once journals are posted, the ACO will perform reconciliation between the Treasurer's approved TCR report and the PeopleSoft journal entries to ensure both financial systems are recording the cash in the correct fund.
- 5) If there is a discrepancy between the two financial systems, the ACO will determine where the correction is needed based on the Contingency TCR. If the error is from the department's

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journal entry, the ACO will contact the department and have the correction made accordingly. If the error is in the Treasurer's financial system, the ACO will provide the Treasurer's Office with a correcting journal entry.

- 6) The ACO will can only determine if the fund number and dollar amount is inconsistent between the two financial systems. It is not the ACO's responsibility to correct any miss-postings made to other chart fields.
- 7) For wire transfers placed into the Auditor's Undistributed Receipt Fund, the Treasurer's Office will locate the department that should receive the deposit. The ACO will work with the department to prepare a journal entry to transfer the money from the Auditor's Fund to the department's fund.

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