



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



AUDITOR-CONTROLLER

SECTION: 1		SUBJECT: PROGRAM CERTIFICATIONS
POLICY NUMBER: 108		CATEGORY: Administration
REVISED/ LAST REVIEWED:		APPROVED BY: <i>Robert E. Byrd</i>
6/22/05		

PURPOSE: To provide guidance for submitting financial documents to the Auditor-Controller for program certification.

SCOPE: Applies to all County departments, agencies, special districts, and authorities — collectively referred to as “entities” — that are governed by the Board of Supervisors or that are considered part of the County reporting entity.

POLICY: County entities must submit financial documents signed, approved, and dated by its management with the appropriate substantiation for the purpose of program certification.

PROCESS:

Financial documents submitted to the Auditor-Controller for program certification must:

- Be accompanied by a completed form ADM-6
- Be properly reviewed by the requesting entity
- Include supporting documentation for each figure provided in the certification
- Have a program chart field established in the financial system to account for the program activity

PeopleSoft program chart field codes must be used to track transactions for each program for which an entity requires the Auditor-Controller’s certification. In cases where a third-party financial system is used, an entry into the PeopleSoft financial system is required.

Program chart fields are established, updated, or inactivated by submitting SPM Form GL-8, *Program Request*, to the Central Chart field Reviewer of the Auditor-Controller’s Office.

Entities that established other chart fields for tracking program costs, such lower-level department IDs or Projects/Grants chart fields, may continue to use them until further notice. However, new programs are expected to use the program chart fields.

Related documents: Forms ADM-6 and GL-8

References: California Government Code, Section 26881