

**Department:** County Management

**Program Contact:** Samina Gillum

**Program Offer Type:** Operating

**Program Offer Stage:** Proposed

**Related Programs:**
**Program Characteristics:**

### Program Description

The General Ledger (GL) program supports and monitors the County's financial accounting activity by performing accounting functions including reconciliations, both bank and balance sheet accounts, review/approval of accounting transactions within Workday, capital asset review and preparing required financial reports.

Key responsibilities include the following:

- Complete the County's Annual Comprehensive Financial Report (ACFR), which includes government-wide financial statements and individual fund financial statements for approximately 45+ funds, budgetary statements, notes to the financial statements, required supplementary information
- Coordinate and complete an annual external financial audit
- Monitor monthly and year-end close procedures within Workday
- Perform monthly bank statement and balance sheet reconciliations, analyze any discrepancies
- Evaluate and implement new GASB pronouncements
- Assist with developing, updating and implementing financial policies and procedures
- Assist departments with technical assistance related to accounting

In addition, General Ledger prepares the financial reports for three component units of the County: Mid-Multnomah County Street Lighting Service District No. 14, Dunthorpe-Riverdale Service District No. 1, and the Multnomah County Library District. GL also maintains internal controls and the chart of accounts.

### Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of properly stated balance sheet accounts per review of external auditors	300	300	300	300
Outcome	Number of Annual Comprehensive Financial Report (ACFR) audit deficiency comments from external auditor	0	0	0	0
Efficiency	Number of days Annual Comprehensive Financial Report (ACFR) is completed after fiscal year end	138	140	137	136
Quality	Receive the Certificate of Achievement (COA) for Excellence in Financial Reporting from GFOA	1	1	1	1

### Performance Measures Descriptions

1) Fewer balance sheet accounts identified with misstatements indicate a high degree of accuracy in the ACFR and effective internal controls are in place. 2) External auditors express their opinion on the ACFR, including assessment of the risks of material misstatement. "O" means NO deficiencies or weaknesses in internal controls were identified. 3) The ACFR should be issued soon enough after the close of the FY to affect better decision making. 4) The COA indicates the ACFR meets standards and requirements noted by GASB and Government Finance Officers Association (GFOA).

## Legal / Contractual Obligation

Oregon Revised Statutes (ORS), Ch. 297: Audits of Public Funds and Financial Records, requires governments to have an external audit and that it be submitted to the Secretary of State - Audits Division.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$1,269,570	\$0	\$1,334,731	\$0
Contractual Services	\$2,000	\$0	\$4,000	\$0
Materials & Supplies	\$11,900	\$0	\$14,800	\$0
<b>Total GF/non-GF</b>	<b>\$1,283,470</b>	<b>\$0</b>	<b>\$1,353,531</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,283,470</b>		<b>\$1,353,531</b>	
<b>Program FTE</b>	7.00	0.00	7.00	0.00

Program Revenues				
Service Charges	\$20,000	\$0	\$20,000	\$0
<b>Total Revenue</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>

## Explanation of Revenues

This program is supported by General Fund revenues. In addition the program generates:

\$10,000 Accounting and Component Unit Financial Reporting support charges - Dunthorpe-Riverdale Service District  
\$10,000 Accounting and Component Unit Financial Reporting support charges - Mid County Street Lighting Service District

## Significant Program Changes

Last Year this program was: FY 2025: 72004 FRM General Ledger