

JOURNAL ENTRY POLICY & PROCEDURES

City of Mount Vernon
New York



City Council

Derrick Thompson, President
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Journal Entry Policy Overview

Policy:

This document defines the policy to ensure all general ledger journal entries are properly prepared, reviewed, approved, and recorded in accordance with generally accepted accounting principles and stored in a uniform and consistent manner for easy accessibility.

Policy Scope:

This policy applies to all City employees involved in the creation, processing, approval, and recording of general ledger journal entries. This policy excludes journal entries that are sub-ledger generated and posted automatically to the general ledger.

Purpose:

To describe the process and requirements for preparing journal entries and to assure that the following requirements are achieved:

1. All journal entries are to be signed by both the preparer and reviewer prior to posting.
2. Person(s) preparing a journal entry cannot approve the same journal entry.
3. All journal entries should have supporting documentation and a description that fully explains the nature of the entry and amounts being recorded.
4. All journal entries must be properly processed prior to closing the accounting period.
5. All posted journal entries and related documentation should be maintained in an accessible file for review by management and external sources, if necessary.

Journal Entry Preparation, Review, and Processing Procedures

Journal Entry Preparation

- 1.1 The person preparing a journal entry is responsible for providing all detailed supporting documents for submission and auditing of documentation to ensure accuracy of journal entry.
- 1.2 The person preparing a journal entry is responsible for explaining the reason to justify and the basis used in preparing the journal entry to supervisor and/or management. This includes ensuring that the debits and credits on the journal entry are in balance. The system will not allow one sided entry.

1.3 Before any journal entry is processed in the accounting system, a Journal Entry Form must be filled out completely:

SEE JOURNAL ENTRY TEMPLATE ATTACHMENT

1.4 Once the Journal Entry Form has been completed and supporting documents attached, the preparer will record the journal entry in the accounting system.

The Unposted General Ledger Transaction Report will be printed and attached to the journal entry.

1.5 The journal entry will be submitted to management for review and approval.

Journal Entry Review and Approval

2.1 Approval of journal entries is limited to an accounting department staff that is at least one level higher in the organization than the preparer. Occasionally, a member of the Management team will authorize the journal entry.

2.2 Individuals who approve journal entries are required to review the detail accompanying the journal entry and ensure that the detail fully explains and supports the journal entry they are authorizing.

2.3 The preparer of a journal entry cannot post the journal entry to the general ledger until proper review and approval has been given.

2.4 Once a journal entry has been reviewed and approved, it is posted by the approver.

2.5 The journal entry is filed by the preparer and maintained for future reference/review, if necessary.

CITY OF MOUNT VERNON-LIVE GENERAL JOURNAL ENTRY PROOF




Journal Summary		Journal Desc	Ref 2	Ref 3	Ref 1	Account Description	Line Description	T	OB	Debit	Credit
2026	04	18	Prisoner T		RP	ACCOUNTS REC-A/H 20003	Prisoner Transp_04 13 2025			9,239.10	
GEN	04/13/2026	A-38003-			RP	COUNTY-TRANSP OF PRISONERS	Prisoner Transp_04 13 2025				9,239.10
GEN	04/13/2026	A-22295-									
Totals										9,239.10	9,239.10

Fund Summary		Fund Description	Account	Account Description	Debit	Credit
2026	04	18	04/13/2026	ACCOUNTS REC-A/H 20003	9,239.10	
A	GENERAL FUND	A-38003-		REVENUES		9,239.10
A	GENERAL FUND	A-980-				
Fund Totals					9,239.10	9,239.10

Due To/Due From Summary		DUE TO	DUE FROM
Fund	Fund Description	0.00	0.00
Totals		0.00	0.00

** End of Report - Generated by Persaud, Rajendra **

APPROVES BY: 
DATE: 4/14/26



CITY OF MOUNT VERNON
POLICE DEPARTMENT

STATEMENT OF CASH RECEIPTS

DATE RECEIVED	PAYOR OR SOURCE OF RECEIPT	PURPOSE (S) FOR WHICH RECEIVED	AMOUNT
4/3/2026	County of Westchester Department of Finance	Prisoner Transportation Services Jan-26 COR26032603191	CHECK: WIRE DATED: AMOUNT: \$9518.80

RECEIVED
PAYROLL
CITY OF MOUNT VERNON
2026 APR 10 A 11:43

CASH RECEIPTS JOURNAL PAGE _____ DATED _____

TO BE DEPOSITED
ACCOUNT CODE: A2229.5

SIGNED BY: *Paul O'Neil*
POLICE COMMISSIONER OR CHIEF

RECEIVED BY: *[Signature]*
COMPTROLLER OR DEPUTY

County of Westchester
Dept. of Finance
914-995-2788

Remittance Information for EFT Number: 202604010860736

Effective Date of Deposit: 04/03/2026

Vendor Name: CITY OF MOUNT VERNON
Vendor Number: 993152

Payment Net Voucher/Number Amount Paid	Vendor Invoice	Purchase Order/ Contract No.	Description	Discount/ Retainage
COR26032603191 9,518.80	01-26	PRT99315225	Prisoner Transportat	.00

9,518.80

Total Amount: