

# OFM Training

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## General Ledger Review

### **Class Description:**

This three-hour class discusses basic information about general ledgers and their characteristics, as well as how to use an agency trial balance report to identify potential problems. Students will be introduced to Enterprise Reporting exception reports, with an emphasis on understanding why the exceptions are problems. The last part of the class provides time for a hands-on review of each participant's trial balance and exception reports.

**Target Group:** Individuals responsible for reviewing their agency's general ledger account balances.

**Class Objectives:** At the conclusion of this class, participants should be able to:

- Discuss basic general ledger characteristics
- Explain the purpose of a general ledger review and what to look for when performing the review
- Identify and utilize the tools that are available for general ledger review