

State of Arizona Accounting Manual

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INTRODUCTION

While included in the State of Arizona Accounting Manual, this section of SAAM does not constitute policy; it is merely informative and its formatting and organization reflects as much. It is being incorporated into SAAM, rather than being communicated through a web story, so that it can be easily found and is permanently available.

Periodically, sections of SAAM must be updated to reflect changes. When a SAAM section is updated, its predecessor is moved to one of two special webpages accessible through the SAAM tab on the SAAM website of the GAO. The links to these webpages are found at the very bottom of the SAAM tab and are entitled "Archived after 7/1/15" and "Archived prior to 7/1/15."

The "Archived prior to 7/1/15" webpage contains the entirety of SAAM as it existed before July 1, 2015.

The "Archived after 7/1/15" links to a webpage that contains versions of SAAM that were published on or after July 1, 2015, but were substantively altered after their initial publication.

When updated sections of SAAM are published, the GAO distributes a news article that gives a very brief account of the changes. Occasionally, the GAO is requested to provide a more detailed account of the changes. This section of SAAM points readers to *Draftable Online Compare* (hereinafter, *Draftable*), an online utility, currently available without charge, that can be used to compare two documents.

The GAO claims no responsibility for the accuracy of the comparisons produced by *Draftable* or that this utility will continue to be accessible, maintained, updated for new formats, or available without charge. Moreover, the GAO cannot provide any technical or other assistance regarding the use of *Draftable*.

While the GAO is providing information on *Draftable* as a time-saving tool, one must appreciate that merely comparing changes might not provide one with the same level of understanding as does a periodic re-reading of policy, occasioned from time-to-time by an update. Reviewing changes will not relieve any person of his responsibility of knowing, understanding and applying the policies contained in SAAM.

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INSTRUCTIONS AND COMMENTS

- 1. All sections of SAAM are posted to the GAO website as portable document files (PDFs).
- The file names of all SAAM sections end in a publication date using the format of YYMMDD.
- 3. Open the current version of the SAAM section, found on the SAAM tab of the State of Arizona Accounting Manual webpage. Save it in a convenient location, such as the computer's desktop.
- 4. Open the most recently superseded version of the SAAM section, found on the "Archived after 7/1/15" webpage. Save it in a convenient location, such as the computer's desktop.
- 5. Access *Draftable* at <u>https://draftable.com/compare</u> and follow the instructions and prompts presented on the *Draftable* webpage.