



State of Arizona Accounting Manual

Topic 00 General Information
Section 06 **State of Arizona Accounting Manual**
Issued Date and Effective Date

Issued 09/15/15
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INTRODUCTION

Each section of SAAM contains an Issued Date in its header. This section of SAAM distinguishes between the Issued Date and Effective Date as they apply to sections of SAAM.

POLICY

1. The Issued Date of each section of SAAM is contained in its header. This date coincides with or closely precedes the date upon which it is published.
2. The Effective Date of a section of SAAM is that date upon and after which it applies.
3. Unless otherwise so specified in the SAAM section, the Issued Date is the Effective Date.
4. When compliance with SAAM was not possible, such as when the Effective date falls before the Issued Date, document the circumstances and retain the documentation for audit. Call the GAO should any questions arise.