



State of Arizona Accounting Manual

Topic 00 General Information
Section 15 **Exceptions to Policy**

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INTRODUCTION

The policies and procedures issued by the GAO address most accounting and many administrative and procedural questions that arise. However, circumstances can infrequently arise that merit exceptions to policy. This section of SAAM prescribes the policies and the procedures governing requests for exceptions to the policies issued by the GAO.

POLICY & PROCEDURES

1. Exceptions to GAO policies and procedures may only be granted by the State Comptroller, the Director of the Department of Administration or one of their delegates.
2. Exceptions to GAO policies and procedures extend only to those policies and procedures issued by the GAO.
 - 2.1. Exceptions to GAO policies and procedures do not override or supersede:
 - 2.1.1. Federal or State law or the Arizona Administrative Code.
 - 2.1.2. The provisions of any grant or contract.
 - 2.1.2.1. The above notwithstanding, Federal monies deposited with the State are by law Arizona “public monies” and subject to the limitations that apply to the acceptance and expenditure of such monies.
 - 2.1.3. Policies or procedures that may be issued by other divisions of ADOA.
 3. Except for emergencies, requests for exceptions to GAO policy must be in writing and addressed to the State Comptroller.
 4. To be considered:
 - 4.1. Most requests for exceptions to GAO policy must originate with or be routed through and signed by an agency head or a deputy agency head or an agency’s chief financial officer.
 - 4.2. Requests for exceptions to GAO policies and procedures involving travel must originate with or be routed through and signed by an agency head or a deputy agency head and an agency’s chief financial officer.

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5. If practicable, requests for exception to GAO policies and procedures should be made ten (10) or more business day in advance of the situation that may require an exception.
6. Exceptions may be granted:
 - 6.1. For a specific occurrence and a specific set of circumstances and personnel, or
 - 6.2. For a continuing situation involving a certain class of individuals.
7. Exceptions granted for a continuing situation generally expire at the end of the fiscal year in which they were granted. These continuing exceptions may be renewed annually in response to a written request.
8. Requests for exception should contain enough information to reasonably permit a determination to be made. Such information includes, but might not be limited to:
 - 8.1. Why the exception is necessary, i.e., why compliance with GAO policies and procedures was impracticable (e.g., the attempt to make reservations at the conference hotel was too late to allow the traveler to avail himself of the conference rate) or impractical.
 - 8.2. The operational and/or financial consequences to the State were the exception granted (e.g., an additional cost of \$40 to the State for lodging).
 - 8.3. What steps were taken to comply with policy or to mitigate costs to the State (e.g., the rates of five nearby hotels were investigated and found to be even more costly than that selected).
 - 8.4. If the exception was not requested before the occurrence, why that was so (e.g., the requirement to request an exception in advance was forgotten).
 - 8.5. Whether the exception is for a single occurrence or for a continuing situation.
 - 8.6. In the case of exceptions to travel policy:
 - 8.6.1. A statement that the agency director or deputy director and the agency chief financial officer has authorized the exception;
 - 8.6.2. The traveler's or travelers' name or names;
 - 8.6.3. The purpose of the travel;
 - 8.6.4. The date(s) of travel;
 - 8.6.5. The travel destination(s);

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- 8.6.6. A GAO-509 for out-of-state travel exception requests;
- 8.6.7. A GAO-509A for travel advances; and
- 8.6.8. Any additional pertinent information.
- 8.6.9. Requests for exceptions should, in order of preference, be routed:
 - 8.6.9.1. Through the State's Travel Module (when this system becomes available) or
 - 8.6.9.2. By email to GAOTravel@azdoa.gov.
- 9. Except in the case of emergencies, ten (10) business days should be allowed for a response to a request for an exception.
- 10. For purposes of this section of SAAM, an emergency is a situation for which an exception needs to be granted immediately so as to prevent the endangerment of State employees or State property.