



# State of Arizona Accounting Manual

Topic 00 General Information Issued 10/16/17  
Section 40 **Application and Interpretation of SAAM** Page 1 of 1  
**by Certain Political Entities**

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## INTRODUCTION

The State of Arizona Accounting Manual (SAAM) is written from the perspective of its application to the State of Arizona Government; duties, responsibilities, titles, positions, software systems, accounting structures, requirements and delegations of authority cited in SAAM reflect that perspective.

However, SAAM's policies may be adopted by a political entity (hereinafter, "entity") that is not a constituent part of the Government of the State of Arizona (e.g., a school district, county, etc.). This writing deals with how SAAM should be interpreted and applied by an entity that adopts SAAM in whole or in part.

## POLICY

1. An entity that adopts SAAM should implement practices and procedures that most closely resemble those set forth in SAAM but are adapted to its organization and environment. For example:
  - 1.1. When SAAM states that some action or document should be routed to the State Comptroller for approval, an entity should probably route the document or action to its chief financial officer.
  - 1.2. When SAAM states that some action or document should be routed to an agency head or agency CFO, an entity should probably route the document or action to that person with equivalent rank and authority within the entity. To extend this example, within a school district, a school principal, or possibly the chairperson of the school board, might be considered to be of an equivalent rank to an agency head.
  - 1.3. When SAAM discusses an automated accounting or payroll system such as AFIS, HRIS, etc., or a particular entry, account, transaction type, pay code, etc., the entity should make equivalent entries using accounts, transaction types, pay codes, etc., that appertain to the systems used by the entity.