



State of Arizona Accounting Manual

Topic 20 Current Assets
Section 30 Quarterly Debt Reporting

Issued 01/30/17
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INTRODUCTION

This section of SAAM clarifies agency debt reporting requirements as established or authorized by A.R.S. § 41-191.04.

POLICIES

1. All State agencies, boards, commissions and departments must submit periodic reports of all debts owed the State.
2. The report should include the following:
 - 2.1. A letter of transmittal.
 - 2.2. The date the debt was incurred.
 - 2.3. The debt type.
 - 2.4. The debtor name.
 - 2.5. The agency specific case / reference number.
 - 2.6. The original debt amount.
 - 2.7. The current debt amount.
 - 2.8. The status of the debt (e.g., current, delinquent, referred to the Office of the Attorney General for collection, etc.).
3. These reports should be submitted:
 - 3.1. On a quarterly basis, by the third Monday following the end of each calendar quarter (i.e., for the three-month periods ending September 30, December 31, March 31 and June 30).
 - 3.2. Electronically to both the Office of the Attorney General (OAG) and the General Accounting Office (GAO) at the following email addresses:
 - 3.2.1. BCEIntake@azag.gov.
 - 3.2.2. GAOPolicy@azdoa.gov.

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3.2.3. If confidential information is contained in the report, only the cover letter should be transmitted to the GAO and secure email must be used to electronically submit the report to the OAG.

3.2.3.1. Agencies with which the OAG has secure email not requiring a password to access are:

3.2.3.1.1. Arizona Department of Administration.

3.2.3.1.2. Arizona Department of Economic Security.

3.2.3.1.3. Arizona Department of Health Services.

3.2.3.1.4. Arizona Department of Revenue.

3.2.3.1.5. Arizona Health Care Cost Containment System.

3.2.3.1.6. Arizona State Retirement System.

3.2.3.2. Reports from agencies with which the OAG does not have secure email not requiring a password (i.e., agencies other than those mentioned immediately above) should be sent using a disc or flash drive to the Office of the Attorney General, 1275 W. Washington St., Phoenix, AZ, 85007-2926, Attn: Intake Team, Cap Center, 3rd Floor/BEC Unit.

3.3. If there are original paper documents that need to be submitted, these plus a copy of the electronically submitted cover letter should be sent to the Office of the Attorney General, 1275 W. Washington St., Phoenix, AZ, 85007-2926, Attn: Intake Team, Cap Center, 3rd Floor/BEC Unit.

4. These reports should include all debts owed to the State, not only delinquent or uncollectible debts. Agencies to which no debts are owed should file a cover letter indicating as much.

5. Additional information on this topic is available on the OAG website at <https://www.azag.gov/bce/client-agency>.