



GAO Technical Bulletin

Arizona Department of Administration ♦ General Accounting Office

Subject: **Technical Bulletins**
Manual Section: N/A
Supersedes: N/A

Issued: 07/12/95
Effective: 07/12/95
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TO: Directors and Technical Bulletin Administrators
All Agencies

FROM: Robert Rocha
State Comptroller

AUTHORITY

A.R.S. 35-131; 41-722

DEFINITIONS

Agency -- For GAO Technical Bulletin and accounting policy purposes, an agency is defined as any Department, Authority, Board, Commission, Council, Administration, Court, Registrar, Office, Institution, or other Arizona entity in the Executive, Legislative, or Judicial branch.

Technical Bulletin Administrator (TBA) -- The TBA is the point of contact for the distribution of all GAO Technical Bulletins, accounting policies and procedures, and other matters. This individual will disseminate information to top agency leaders, as well as to administration and program staff. The TBA should be in a position to administer, establish, develop, dictate, or interpret financial policies for the agency under the direction of the agency head, within state-wide parameters.

POLICY

The General Accounting Office (GAO) will periodically issue Technical Bulletins to all State Agencies. These Technical Bulletins will be the mechanism used by GAO to document official state-wide policies and procedures. The Technical Bulletins will be codified into the appropriate manual or handbook format when applicable.

In general, the following rules and regulations take precedence:

1. State constitution, statutes, laws and administrative code;
2. Federal constitution, laws, rules and regulations;
3. The most recent technical bulletin release.

In all cases of a conflict between a Technical Bulletin and other laws, rules and regulations, contact your GAO liaison.

PROCEDURE

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The Technical Bulletins will be issued to the Technical Bulletin Administrator (TBA) of each State agency. It will be issued on bordered paper to enable it to be easily identified.

A permanent record of all Technical Bulletins must be maintained by each agency.

The TBA shall review each Technical Bulletin immediately upon receipt to determine the impact on your agency/employees by the policy/procedures being established or modified. A copy of the Technical Bulletin shall be distributed to all impacted personnel. This includes program personnel in addition to those in accounting and finance.

Each Technical Bulletin will include an effective date. Compliance with the policies and procedures enumerated in the Technical Bulletin will be required to be followed by the agency as of the effective date.

OTHER

For your convenience, we have included inserts for use in a view binder. These can be used to identify your agency's master file of all GAO Technical Bulletins as you comply with maintenance requirements.

AREAS IMPACTED

All State Agencies.

CONTACTS

If you have any questions related to the Technical Bulletin, please contact your GAO liaison.