

Section 9.2.1: ADOA General Accounting Office (GAO)

The billions of dollars in federal funds that flow into the state of Arizona each year are subject to strict regulations to ensure public monies are spent responsibly. Much of that regulation covers accounting practices and related financial transactions. As such, the state's experts that ensure the state's compliance with federal regulation covering the accounting of federal funds work in the General Accounting Office (GAO) at the Arizona Department of Administration.

Teams within GAO administer the Arizona Financial Information System (AFIS) utilized to capture the financial activity of programs and grants. The GAO is responsible for compiling, reviewing, and submitting various federal financial reports as well as providing financial guidance for the State of Arizona, which include:

- Annual Financial Report (AFR)
- Policies and procedures applicable to fiscal grant operations
- Comprehensive Annual Financial Report (CAFR)
- Single Audit (in conjunction with the Auditor General's Office)
- Schedule of Expenditures of Federal Awards (SEFA)
- Cash Management Improvement Act (CMIA)
- Treasury State Agreement (TSA)
- Statewide Cost Allocation Plan (SWCAP)

Other tasks managed by the GAO include eCivis interface monitoring, federal offsets, the State's monthly cost allocation processing, and direct support for the Federal Highway Administration (FHWA) billing process within AFIS and other Federal accounting related issues.

Any questions regarding these subject areas should be directed to the GAO Federal and Cost Accounting Team at FederalGrants@azdoa.gov. Any questions specifically regarding internal controls should be directed to gaointernalaudit@azdoa.gov.