



June 23, 2020

AC202008

MEMORANDUM

TO: All Financial Managers

FR: Nick Miller, DAS-SAE Division Administrator

RE: GAAP Coding on Correction Documents during the Hold-Open Period and Transfer Coding

PLEASE PASS THIS INFORMATION TO THE APPROPRIATE PERSONNEL

I/3 Financial provides a process which allows transactions to be classified for financial reporting purposes based on the Event Type selected. During the hold-open period beginning July 1, use the Event Types established to accomplish GAAP coding requirements. The **Correcting Documents** guide, located at the link below, includes definitions for these Event Types and an explanation of this process. If you need additional information about GAAP Event types, contact the GAAP Team by email at GAAPteam@iowa.gov.

All transfer code information for I/3, including **Transfers Quick Guide** and other referenced documents, are posted on the SAE website at the link below. If you have additional questions relating to coding of transfers, please the GAAP Team by email at GAAPteam@iowa.gov.

<https://das.iowa.gov/state-accounting/manuals-forms-references/reference-materials>