



STATE OF WASHINGTON

**OFFICE OF FINANCIAL MANAGEMENT**

*Insurance Building, PO Box 43113 • Olympia, Washington 98504-3113 • (360) 902-0555*

June 15, 2005

**OFM DIRECTIVE 05A-02**

**TO:** Agency Directors and Policy Manual Holders

**FROM:** Sadie Rodriguez-Hawkins, Assistant Director  
Accounting Division

**SUBJECT: CHAPTER 95: FEDERAL ASSISTANCE REPORTING**

We are revising Chapter 95, Federal Assistance Reporting, of the state of Washington's *State Administrative and Accounting Manual (SAAM)*, issued by the Office of Financial Management (OFM). The effective date of these revisions is June, 15, 2005. This directive also reiterates the timetable related to year-end federal reporting. Please replace Chapter 95 in your manual with these revisions.

**NOTE:** At the time of publication, the federal government had not yet issued the Fiscal Year 2005 OMB A133 *Compliance Supplement*. We will issue a separate memorandum to notify agencies of additional changes, if any, required by the *Compliance Supplement* subsequent to its issuance.

Key changes to the policies include:

**CHAPTER 95: FEDERAL ASSISTANCE REPORTING**

<http://www.ofm.wa.gov/policy/95.htm>

- Updated language to include the reporting form for Federal Identification Numbers.
- Eliminated reference to food stamps on the Nonfinancial Assistance form.
- Updated language to include reference to Revenue Source Code 03DS "Federal Revenue Distributions (State Treasurer Only)."

**Federal Year-End Reporting Timetable**

Agencies are required to complete and submit their federal disclosure forms using the web-based application. Federal electronic disclosure forms are to be received by OFM by **September 21, 2005**. Submission of the Agency Federal Assistance Certification is delayed until **December 9, 2005**. The format and instructions for completing the federal disclosure forms will be available in August 2005. If you have questions regarding the federal disclosure forms, please contact Norm Johnson at (360) 664-7676 or e-mail [norm.johnson@ofm.wa.gov](mailto:norm.johnson@ofm.wa.gov). Mail the signed original along with one copy of the Agency Federal Assistance Certification to the OFM Accounting Division, PO Box 43113, Olympia, WA 98504-3113.

The policies and procedures prescribed in SAAM are the minimum requirements that state agencies must meet. An agency may adopt more restrictive or detailed policies as long as the agency meets the required minimum standards.

All OFM directives and policies are available on our web site at <http://www.ofm.wa.gov/accounting/policies.htm>. We encourage you to use the on-line version of SAAM, as it includes all technical corrections made between formal policy updates, which are published under directives. The superseded policies and additional resources are also available on our Administrative and Accounting Resources web site at <http://www.ofm.wa.gov/policy/resource.htm>.

Unless noted otherwise in this memo, questions regarding manual content and proper interpretation should be directed to the OFM Accounting Consultant assigned to your agency.

Attachments