



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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August 3, 2012

OFM DIRECTIVE 12A-05

TO: Agency Directors and Policy Manual Users

FROM: /s/ Wendy Jarrett, Assistant Director
Accounting Division

SUBJECT: Chapter 95, Federal Assistance Reporting

We have revised Chapter 95, Federal Assistance Reporting, in the *State Administrative and Accounting Manual* (SAAM), effective June 30, 2012. This directive also recaps the critical dates related to federal year-end reporting.

Key changes in Section 95.10 include:

- Added three new clusters: Water and Waste Program, Community Facilities Loans and Grants, and Health Centers.
- Eliminated the Homeland Security Cluster.
- Changed the title of the Schools and Roads Cluster to Forest Service Schools and Roads Cluster.
- Changed the CFDA number for the WIA Dislocated Worker program from 17.260 to 17.278.
- Added 14.879 Mainstream Vouchers to the Housing Voucher Cluster.
- Removed three programs from the Highway Safety Cluster: 20.603 Federal Highway Safety Data Improvements Incentive Grants, 20.604 Safety Incentive Grants for Use of Seatbelts, and 20.605 Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons.
- Removed 93.713 ARRA - Child Care and Development Block Grant from the CCDF Cluster.
- Removed 93.776 Hurricane Katrina Relief Program from the Medicaid Cluster.
- Removed 20.933 Surface Transportation Infrastructure Discretionary Grants for Capital Investments II from the Highway Planning and Construction Cluster.

These changes reflect the modifications to federal audit clusters included in the June 2012 OMB A-133 *Compliance Supplement*, Part 5, that was issued last week.

As required in Section 95.20, agencies are to electronically complete and submit their federal disclosure forms by **September 7, 2012**. The original signed Federal Assistance Certification form and any required attachments are to be mailed to the following address by **December 7, 2012**:

Office of Financial Management
Statewide Accounting
P.O. Box 43113
Olympia, WA 98504-3113

Agencies are encouraged to reconcile federal reporting data by the end of Phase 2 (September 7, 2012) so that the Agency Financial Reporting System (AFRS) reflects correct data for completing the federal forms.

Questions regarding federal assistance reporting should be directed to Andrea Brown at: andrea.brown@ofm.wa.gov.

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.

Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: <http://www.ofm.wa.gov/policy/default.asp>.

Additional administrative and accounting resources are also available on OFM's website at: www.ofm.wa.gov/resources/default.asp.

If you are maintaining a hardcopy manual, a link to the replacement pages is available at: <http://www.ofm.wa.gov/policy/replacement-pages.asp>.

Questions regarding manual content and proper interpretation should be directed to the OFM Accounting Consultant assigned to your agency. You can find your agency's OFM Accounting Consultant at: <http://www.ofm.wa.gov/accounting/swa/swacontactsbyagency.asp>.