



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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

September 28, 2016

OFM DIRECTIVE 16A-04

TO: Agency Directors and Policy Manual Users

FROM: /s/ Brian Tinney, Assistant Director
Accounting Division

SUBJECT: Section 95.10, Federal Assistance Reporting Policies and Procedures

We have revised Section 95.10, Federal Assistance Reporting Policies and Procedures, in the *State Administrative and Accounting Manual (SAAM)*, effective June 1, 2016. These changes reflect the modifications to federal audit clusters included in the June 2016 *OMB Compliance Supplement*, which, although issued in September, is effective for fiscal year 2016 reporting.

Key changes in Section 95.10 include:

- Updated to reflect the Uniform Guidance issued by the Office of Management and Budget (OMB), which apply to audits of fiscal years beginning on or after December 26, 2014.
- Added two clusters: CDBG Entitlement Grants, and CDBG – Disaster Recovery Grants – Pub L. No. 113-2.
- Eliminated one cluster: School Improvement Grants.
- Removed one program from the Economic Development Cluster: 10.010 Community Trade Adjustment Assistance.
- Removed one program from the Housing Voucher Cluster: 114.880 Family Unification Program (FUP)

Questions regarding federal assistance reporting should be directed to Sara Rupe at: sara.rupe@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.

Agency Directors and Policy Manual Users
September 28, 2016
Page 2 of 2

Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: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>.