



STATE OF WASHINGTON

**OFFICE OF FINANCIAL MANAGEMENT**

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July 17, 2014

**OFM DIRECTIVE 14A-04**

**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 1, 2014. These changes reflect the modifications to federal audit clusters included in the March 2014 OMB A-133 *Compliance Supplement*, Appendix V, which was issued in June. This directive also recaps the critical dates related to federal year-end reporting.

Key changes in Section 95.10 include:

- Revised the Federal Assistance Certification.
- Clarified that the outstanding loan balance from the previous June 30 should be used on the Federal Loan Balances Form.
- Added CFDA number 10.555 to the list of CFDA #'s included on the Federal Nonfinancial Assistance Form.
- Added three new clusters: Clean Water State Revolving Fund, Drinking Water State Revolving Fund, and Hurricane Sandy Relief.
- Eliminated six clusters: Indian CDBG Program, Indian Housing Block Grants, Native Hawaiian Housing, Title I - Part A, Impact Aid, and Educational Technology State Grants.
- Changed the titles of CFDA number 20.526 from Bus and Bus Facilities Formula Grants to Bus and Bus Facilities Formula Program; CFDA number 20.513 from Capital Assistance Program for Elderly Persons and Persons with Disabilities to Enhanced Mobility for Seniors and Individuals with Disabilities; and CFDA number 93.224 from Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers) to Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care Centers).

- Removed one program from the Medicaid Cluster: 93.720 ARRA – State Survey and Certification Ambulatory Surgical Center healthcare Associated Infection (ASC HAI) Prevention Initiative.
- Removed one program from the TANF Cluster: 93.716 ARRA – Temporary Assistance for Needy Families (TANF) Supplemental Grants.

As required in Section 95.20, agencies are to electronically complete and submit their federal disclosure forms by **September 5, 2014**. The signed Federal Assistance Certification form and any required attachments are to be emailed to [OFMAccounting@ofm.wa.gov](mailto:OFMAccounting@ofm.wa.gov) by **December 5, 2014**:

Agencies are encouraged to reconcile federal reporting data, and, if necessary, make adjustments by the end of Phase 2 (September 5, 2014) so that the Agency Financial Reporting System (AFRS) reflects correct data for completing the federal disclosure forms.

Questions regarding federal assistance reporting should be directed to Pat Sanborn at: [patricia.sanborn@ofm.wa.gov](mailto:patricia.sanborn@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](http://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>.