



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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May 21, 2018

**OFM DIRECTIVE 18A-02**

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

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

**SUBJECT: Chapter 10, Travel; Chapter 25, Payroll; Chapter 75, Uniform Chart of Accounts;  
Chapter 90, State Reporting; and Chapter 95, Federal Assistance Reporting**

We have revised several policies in the *State Administrative and Accounting Manual* (SAAM) effective for June 2018.

Key changes to the policies in SAAM include the following:

**Chapter 10: Travel**

(Subsection 10.30.10.b)

AirBnB, VRBO, and similar marketplaces:

- Added a glossary term to define peer-to-peer property rentals,
- Added clarifying language regarding the requirement for agencies to assess and mitigate the risks associated with peer-to-peer property rentals, and
- Added a travel resource document: Risks associated with peer-to-peer property rentals

**Chapter 25: Payroll**

(Subsection 25.70.30)

- Removed references to the upper dollar limit to the policy and Claim for Indebtedness of State of Washington to Deceased Employee forms per Senate Bill 6197.

**Chapter 75: Uniform Chart of Accounts**

(Sections 75.30, 75.40, and 75.70)

Accounts

- Added 25 new accounts: 22J, 22L, 22M, 22N, 22P, 22Q, 22R, 22S, 22T, 22U, 22V, 22W, 23A, 23B, 23C, 23D, 23E, 23F, 456, 473, 474, 475, 702, 802, and 845
- Eliminated three accounts: 023, 12B, 132
- Changed the name of two accounts: 19V and 494
- Changed budget type on account 18G

General Ledgers

- Added a new General Ledger 5288

Subobjects, Sub-subobjects

- Added new subobject BK
- Updated various Sub-subobjects

**Chapter 90: State Reporting**

(Sections 90.20 and 90.40)

Revisions to Chapter 90 establish state reporting policies and procedures for fiscal year 2018. This directive also contains the timetable related to year-end reporting and the fiscal year-end closing schedule.

- Updated the fiscal year-end cut off dates for fiscal year 2018. (90.20.05)
- Updated the disclosure form dates for fiscal year 2018. (90.40.10)
- Revised which forms all agencies are required to complete, adding new form Internal Control Questionnaire to the list. (90.40.10)
- Added questions to the Bond Sales form under question two, Defeased Bonds. (90.40.55.C)
- Revised the wording for Miscellaneous Disclosure question five. (90.40.75.A)
- Moved Miscellaneous Disclosure question eight to the new Internal Control Questionnaire form and created a new question eight, Irrevocable Split-Interest Agreements. (90.40.75.A)
- Added new form Internal Control Questionnaire. (90.40.80.A)
- Revised the wording for questions 8, 9, and 11 on the State financial disclosure certification form. (90.40.95)

**Timetable for Year-End Reporting and Closing:**

<b>Key Dates</b>	<b>Reporting Items</b>
July 13, 2018	<b>Disclosure form application opens</b>
July 20, 2018	Mail out interagency billings (whether based on actuals or estimates).
July 31, 2018	<b>Phase 1 Close, Agency Accrual Phase</b> <ul style="list-style-type: none"> <li>• Prioritize interagency receivable/payable reconciliations as many agencies have an early internal close date.</li> </ul>
Aug. 17, 2018	<b>Phase 1B Close</b> <ul style="list-style-type: none"> <li>• Due date for certain state disclosure forms,</li> <li>• Interagency receivable/payable balancing is due,</li> <li>• Pollution remediation site status report is due</li> </ul>
Aug. 31, 2018	<b>Phase 2 Close, Agency Adjustment Phase:</b> <ul style="list-style-type: none"> <li>• Agency adjustments completed</li> <li>• Remaining State and all Federal disclosure forms are due (not including certifications).</li> <li>• Disclosure form application closes</li> <li>• All agency adjusting entries made after Phase 2 require OFM approval.</li> </ul>
Sept. 12, 2018	State Financial Disclosure Certification form, including attachments, is due.
Jan. 31, 2019	Federal Assistance Certification form is due.

Agencies are encouraged to establish an internal close prior to August 31, in order to ensure that all entries are posted in AFRS and disclosure forms are completed by Phase 2 close. The Phase 2 close date is firm.

### **Chapter 95: Federal Assistance Reporting**

(Section 95.20)

Revisions to Chapter 95 establish federal reporting policies and procedures for fiscal year 2018. This directive also contains the timetable related to year-end reporting and the fiscal year-end closing schedule.

- Updated the disclosure form dates for fiscal year 2018. (95.20.10)
- Revised the Federal Analytical Review disclosure to compare all unassigned CFDA numbers for each federal agency. (95.20.30)
- Added a line for administrative costs on the Federal Loan Balances disclosure reconciliation. (95.20.60)

The update to Chapter 95, Federal Assistance Reporting, is pending release of this year's OMB Circular A-133 Compliance Supplement.

Additional year-end closing resources are available on OFM's Administrative and Accounting Resources website at: <http://www.ofm.wa.gov/resources/yearend.asp>.

If you have questions regarding the State or Federal disclosure forms, please contact your assigned OFM Accounting Consultant.

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>.