



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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April 7, 2020

**TO:** State of Washington Agencies

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

**SUBJECT: PREPAYMENT FOR COVID-19 GOODS AND EQUIPMENT WAIVER**

In response to the Governor's order on March 23, 2020, the Office of Financial Management approves a waiver from the provision of the *State Administrative and Accounting Manual* (SAAM), Subsection 85.58.10.a, that generally requires goods and equipment be received prior to payment. This exception is granted to all state agencies for the fiscal period ending June 30, 2020, and applies only for laptops necessary for remote work, medical supplies, and personal protective equipment (PPE) needed for an agency's response to COVID-19.

Due to the current emergency and potential need agencies may have in obtaining laptops, medical supplies, and PPE, OFM will allow agencies to prepay for these items through June 30, 2020. Agencies must ensure effective internal controls over the goods and equipment purchased are maintained as detailed in SAAM Subsection 85.32.10 and Chapter 20.

If you have any questions, please contact Brian Tinney, Assistant Director, at [brian.tinney@ofm.wa.gov](mailto:brian.tinney@ofm.wa.gov).

cc: Keenan Konopaski, Joint Legislative Audit and Review Committee  
Troy Niemeyer, Office of the State Auditor  
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