



STATE OF WASHINGTON  
OFFICE OF FINANCIAL MANAGEMENT

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

June 23, 2020

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

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

**SUBJECT: SAAM Technical Correction 06-20**

Due to the challenges caused by COVID-19, OFM is making changes to the fiscal year 2020 year-end due dates. We have revised Chapter 90, State Reporting and Chapter 95, Federal Assistance Reporting in the *State Administrative and Accounting Manual (SAAM)* effective **June 2020**.

**Chapter 90: State Reporting**  
(Sections 90.20 and 90.40)

- Revised the fiscal year-end cut off dates for fiscal year 2020. (90.20.05)
- Revised the disclosure form due dates for fiscal year 2020. (90.40.10)

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

<b>NEW Due Date</b>	<b>Due Date</b>	<b>Reporting Item</b>
June 30 - same	June 30, 2020	Last day of the fiscal year; cash cutoff (refer to OST's closing schedule memo)
July 13 - same	July 13, 2020	Disclosure Form application opens
<b>July 31</b>	July 17, 2020	Mail out interagency billings (whether based on actuals or estimates)
<b>August 17</b>	July 31, 2020	<b>Phase 1 Close</b> Agency accruals recorded. Prioritize interagency receivable/payable reconciliations as many agencies have an early internal close date.
<b>August 31</b>	August 17, 2020	<b>Phase 1B Close</b> <ul style="list-style-type: none"><li>• Certain state disclosure forms are due</li><li>• Interagency receivable/payable balancing is due</li><li>• Pollution remediation site status report is due</li></ul>

<b>September 11</b>	August 31, 2020	<b>Phase 2 Close</b> <ul style="list-style-type: none"> <li>• Agency adjustments completed</li> <li>• Remaining State and Federal Disclosure Forms are due (not including certifications)</li> <li>• Disclosure Form application closes</li> </ul> All agency adjusting entries made after Phase 2 require OFM approval.
<b>September 18</b>	September 11, 2020	State Financial Disclosure Certification form, including attachments, is due
Feb 26, 2021 - same	February 26, 2021	Federal Assistance Certification form is due

Agencies are encouraged to establish an internal close prior to September 11, 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)

- Revised the disclosure form due dates for fiscal year 2020. (95.20.10)

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).