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TO: Agency Directors and Policy Manual Users

FROM: /s/ Pat Sanborn, Senior Executive Policy Coordinator
Accounting Division

SUBJECT: SAAM Technical Corrections – Chapters 75 and 95

The online version of Chapters 75 and 95 in the *State Administrative & Accounting Manual* (SAAM) has been updated.

Chapter 75 – Section 75.50

(www.ofm.wa.gov/policy/75.50.htm)

- In Section 75.50, new expenditure authority codes Z94 and Z95 were added for American Recovery and Reinvestment Act of 2009 (Recovery Act) expenditures in nonappropriated/nonallotted accounts.

Chapter 95 – Section 95.10

(www.ofm.wa.gov/policy/95.10.htm)

- In Subsection 95.10.40, new federal clusters were added related to expenditures of Recovery Act awards. This update reflects the modified federal audit clusters included in the June 2009 OMB Circular A-133, Compliance Supplement, Addendum 1, Part 5. The addendum is effective for audits of fiscal years beginning after June 30, 2008.

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.

We encourage you to use the online version of SAAM. All OFM directives, policies, technical corrections, and superseded policies are available at: <http://www.ofm.wa.gov/policy/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>.

Additional resources are also available on our Administrative and Accounting Resources webpage at: www.ofm.wa.gov/resources/default.asp.

Unless noted otherwise, questions regarding manual content and proper interpretation should be directed to the OFM Accounting Consultant assigned to your agency. You can find your agency's OFM Accounting Consultant at: www.ofm.wa.gov/accounting/swa/swacontacts.asp.