



STATE OF WASHINGTON

**OFFICE OF FINANCIAL MANAGEMENT**

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

June 3, 2009

**OFM DIRECTIVE 09A-05**

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

**FROM:** /s/ Sadie Rodriguez-Hawkins, Senior Assistant Director  
Accounting Division

**SUBJECT: Chapter 95: Federal Assistance Reporting**

We have revised Chapter 95, Federal Assistance Reporting, of the state of Washington's *State Administrative and Accounting Manual (SAAM)*, effective **June 15, 2009**. This directive recaps the critical dates related to federal year-end reporting. The online version of Chapter 95 is available at: <http://www.ofm.wa.gov/policy/95.htm>.

Key changes include the following to Section 95.10:

- Added reference to immaterial prior period adjustments in Subsection 95.10.30.d.
- Three clusters were eliminated: CDBG - Entitlement and (HUD Administered) Small Cities Programs, Bilingual Education, and Native American Employment and Training.
- One cluster had a title change: Food Stamp cluster changed to SNAP cluster (Supplemental Nutrition Assistance Program).
- Added a program to the Student Financial Assistance (SFA) cluster: 84.379, Teacher Education Assistance for College and Higher Education Grants.
- Changed title of CFDA Numbers: 10.551 to Supplemental Nutrition Assistance Program; 10.561 to State Administrative Matching Grants for Supplemental Nutrition Assistance Program; 10.665 to Secure Payments for States and Countries containing Federal Lands; 11.300 to Investments for Public Works and Economic Development Facilities; 84.038 to Federal Perkins Loans - Federal Capital Contributions; and 93.925 to Scholarships for Disadvantaged Students.
- Changed the sponsoring agency for the Foster Grandparent/Senior Companion cluster to the Corporation for National and Community Service.

These changes reflect the modified federal audit cluster definitions included in the March 2009 OMB A-133 *Compliance Supplement*, Part 5.

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As required in Section 95.20, agencies are to electronically complete and submit their federal disclosure forms by **September 18, 2009**. The original signed Federal Assistance Certification form and any required attachments are to be mailed to the following address by **December 8, 2009**:

Office of Financial Management  
Accounting Division  
PO Box 43113  
Olympia, WA 98504-3113

Agencies are encouraged to reconcile federal reporting data by the end of Phase 2 (**September 11, 2009**) so that the Agency Financial Reporting System (AFRS) reflects correct data for completing the federal forms. Questions regarding federal assistance reporting should be directed to Andrea Brown via email at: [andrea.brown@ofm.wa.gov](mailto:andrea.brown@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.

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>.

**Note:** In effort to conserve resources and save paper, OFM will no longer provide paper copies for your hardcopy policy manual. A link to the replacement pages for your hardcopy manual is available on OFM's website at: <http://www.ofm.wa.gov/policy/replacement-pages.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:  
<http://www.ofm.wa.gov/accounting/swa/swacontacts.asp>.

Attachments