



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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

July 13, 2015

OFM DIRECTIVE 15A-05

TO: Agency Directors and Policy Manual Users

FROM: /s/ Wendy Jarrett, Assistant Director
Accounting Division

SUBJECT: Section 95.10, Federal Assistance Reporting Policies and Procedures

We have revised Section 95.10, Federal Assistance Reporting Policies and Procedures, in the *State Administrative and Accounting Manual (SAAM)*, effective June 1, 2015. These changes reflect the modifications to federal audit clusters included in the June 2015 OMB A-133 *Compliance Supplement*, which, although issued in July, is effective for fiscal year 2015 reporting.

Key changes in Section 95.10 include:

- Eliminated eight clusters: CDBG Entitlement Grants, CDBG State Administered CDBG, CFP, Centers for Independent Living, Teacher Quality Partnership Grants, Statewide Data Systems, Teacher Incentive Fund, and JAG Program.
- Removed two programs from the Student Financial Assistance Cluster: 84.037 – Perkins Loan Cancellations, and 93.408 – ARRA Nurse Faculty Loan Program.
- Added one program to the Highway Safety Cluster: 20.616 – National Priority Safety Programs.

Questions regarding federal assistance reporting should be directed to Sara Rupe at:
sara.rupe@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.

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: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.

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>.