



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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August 25, 2017

OFM DIRECTIVE 17A-05

TO: Agency Directors and Policy Manual Users

FROM: /s/ Brian Tinney, 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, 2017. These changes reflect the modifications to federal audit clusters included in the 2017 OMB *Compliance Supplement*, which, although issued in August, is effective for fiscal year 2017 reporting.

Key changes in Section 95.10 include:

- Added one cluster: Maternal, Infant, and Early Childhood Home Visiting.
- Eliminated one cluster: Water and Waste Water Program.
- Added one program from the Highway Planning and Construction Cluster: 20.224 Federal Lands Access Program.

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: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