



STATE OF WASHINGTON

**OFFICE OF FINANCIAL MANAGEMENT**

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June 26, 2018

**OFM DIRECTIVE 18A-04**

**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, 2018. These changes reflect the modifications to federal audit clusters included in the 2018 OMB *Compliance Supplement*, which is effective for fiscal year 2018 reporting.

Key changes in Section 95.10 include:

- Added the Tribal Maternal, Infant, and Early Childhood Home Visiting Program Cluster

Questions regarding federal assistance reporting should be directed to Sara Rupe at:  
[sara.rupe@ofm.wa.gov](mailto: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.

Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at:  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