



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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OFM DIRECTIVE 19A-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 July 1, 2019. These changes reflect the modifications to federal audit clusters included in the 2019 OMB *Compliance Supplement*, which is effective for fiscal year 2019 reporting.

Key changes in Section 95.10 include:

- Eliminated one cluster: Tribal Maternal, Infant, and Early Childhood Home Visiting Program Cluster.
- Removed one program from the Maternal, Infant, and Early Childhood Home Visiting Cluster: 93.505 Affordable Care Act (ACA) – Maternal, Infant, and Early Childhood Home Visiting 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.

Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: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