



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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September 9, 2020

OFM DIRECTIVE 20A-07

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, 2020. These changes reflect the modifications to federal audit clusters included in the 2020 OMB *Compliance Supplement*, which is effective for fiscal year 2020 reporting.

Key changes in Section 95.10:

- Added CFDA 15.626 (Enhanced Hunter Education and Safety Program) to the Fish and Wildlife Cluster.
- Added CFDA 93.489 (Child Care Disaster Relief) to the CCDF Cluster.
- Added CFDA 10.606 (Food for Progress Program) to the Foreign Food Aid Donation Cluster.
- Added Head Start Cluster.
- Eliminated the following clusters and converted existing programs to non-clustered:
 - TANF
 - CDFI
 - Maternal, Infant, and Early Childhood Home Visiting

For questions regarding federal assistance reporting, please contact Sara Rupe at sara.rupe@ofm.wa.gov or Marina Yee at marina.yee@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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: 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.