



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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September 15, 2021

OFM DIRECTIVE 21A-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, 2021. These changes reflect the modifications to federal audit clusters included in the 2021 OMB *Compliance Supplement*, which is effective for fiscal year 2021 reporting.

Key changes in Section 95.10:

- Added CFDA 10.579 (Child Nutrition Discretionary Grants Limited Availability) to the Child Nutrition Cluster.
- Removed CFDA 10.606 (Food for Progress Program) from Foreign Food Aid Donation Cluster to program not clustered.
- Renamed Federal Motor Carrier Safety Assistance Cluster to FMCSA Cluster.

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: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