



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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June 2, 2023

OFM DIRECTIVE 23A-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, 2023. These changes reflect the modifications to federal audit clusters included in the *2023 OMB Compliance Supplement*, which is effective for fiscal year 2023 reporting.

Key changes in Section 95.10:

- Removed the following programs from the Highway Planning and Construction Cluster to programs not clustered:
 - ALN 20.205 *Highway Planning and Construction*
 - ALN 20.219 *Recreational Trails Program*
 - ALN 20.224 *Federal Lands Access Program*
 - ALN 23.003 *Appalachian Development Highway System*
- Changed several ALN titles to align with the official titles from SAM.gov.

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: 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