



August 27, 2025

OFM DIRECTIVE 25A-04

TO: Agency Directors and Policy Manual Users

FROM: /s/ Brian Tinney, Director
Accounting Division

SUBJECT: Chapter 20, Internal Control; Chapter 75, Uniform Chart of Accounts

We have revised several policies in the *State Administrative and Accounting Manual* (SAAM) effective July 1, 2025. Key changes to the policies in SAAM include the following:

Chapter 20: Internal Control

(Sections 20.22, 20.24)

Based on Green Book updates:

- Revised principle 8 to include the consideration of improper payments and information security when assessing risk.
 - Includes descriptions of various types of improper payments and information security risks.
- Revised principle 9 to emphasize the identification of **significant** changes when identifying, analyzing and responding to changes.
 - Includes a new requirement to establish a change process assessment.

Chapter 75: Uniform Chart of Accounts

(Section 75.70)

Sub-subobjects

- Added new sub-subobjects (SSOs) to correspond with the Workday Foundation Data Model (FDM) spend category codes.
- Added various SSOs per agency requests.

Sub-subobjects and their definitions can be found on the [Sub-subobject details and workflow](#) webpage in the document titled “Statewide sub-subobject table-BI27.”

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM’s website at: [State Administrative & Accounting Manual \(SAAM\) | Office of Financial Management \(wa.gov\)](#).

Additional administrative and accounting resources are also available on OFM’s website at: [Administrative & accounting resources | Office of Financial Management \(wa.gov\)](#).