



Chapter 50 - Federal Compliance

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50.10 Annual U.S. Information Returns

50.10.10

July 1, 2012

What are annual U.S. information returns?

In the course of state business activities, agencies make payments to others that must be reported to the federal government. Copies of information returns must be furnished to recipients for payments reported.

For payroll related payments, Internal Revenue Service (IRS) Forms W-2 are required to be transmitted to the Social Security Administration (SSA) accompanied by a Form W-3, Transmittal of Wage and Tax Statements. Payroll systems that send W-2 information to the SSA electronically use IRS Form 6559, Transmitter Report and Summary of Magnetic Media.

For non-payroll related payments, the most common annual information returns include Forms 1098 (1098, 1098-E, and 1098-T), Forms 1099 (1099-G, 1099-INT, 1099-MISC, 1099-Q, 1099-R, and 1099-S) and Form W-2G. These forms are transmitted to IRS with Form 1096, Annual Summary and Transmittal of U.S. Information Returns.

Non-payroll U.S. source income paid to foreign persons must be reported to the payee and IRS on IRS Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.

50.10.20

July 1, 2012

The purpose of these guidelines

To ensure federal reporting compliance, agencies are to obtain current publications and advice from the IRS and the SSA as needed. Section 50.10 is provided for general informational purposes only, to alert agencies about compliance issues related to various reporting requirements of the IRS and SSA for annual U.S. Information Returns.

The Office of Financial Management does not provide tax advice. Agencies can obtain tax advice from the IRS, SSA, Office of the Attorney General, and/or outside tax counsel (paid for by the agency seeking tax advice).

50.10.30 Key timeframes and publications

June 1, 2016

50.10.30.a Annual information returns report payments for the calendar year and are generally to be mailed to recipients on or before January 31 of the ensuing year (except for Form 1042-S, due to recipients on or before March 15).

Due dates for filing with the federal government vary:

- Forms W-2 are due to the SSA on or before January 31.
- Forms 1099-MISC are due to the IRS on or before January 31, when nonemployee compensation is reported in Box 7. Otherwise, paper forms are due to the IRS by February 28 or, if filed electronically, by March 31.
- Forms 1042 are due to the IRS by March 15.

When 250 or more information returns are prepared by an agency, the IRS requires electronic filing. This requirement applies separately for each type of form.

50.10.30.b The IRS publication, General Instructions for Certain Information Returns, provides specific instructions on the filing requirements of these returns. This publication contains a Guide to Information Returns. This guide is a helpful quick reference for form numbers, titles, what to report, amounts to report, and due dates to the IRS and the recipient. The instructions are available on the IRS website at: <http://www.irs.gov/instructions/>.

Additional publications are available on the IRS website at: <http://www.irs.gov/app/picklist/list/publicationsNoticesPdf.html>.

Key publications include:

- Publication 15 (Circular E), Employer's Tax Guide
- Publication 15-A, Employer's Supplemental Tax Guide
- Publication 15-B, Employer's Tax Guide to Fringe Benefits
- Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities
- Publication 519, U.S. Tax Guide for Aliens
- Publication 901, U.S. Tax Treaties
- Publication 1141, General Rules and Specifications for Substitute Forms W-2 and W-3
- Publication 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns

50.10.30.c SSA Publication EFW2 provides specifications for Form W-2. IRS Publication 1220 provides specifications for electronically or magnetically filing Forms 1098, 1099, and W-2G.

For information on all SSA Form W-2 filing methods, forms, publications and other information, refer to the SSA website at:
<http://www.socialsecurity.gov/employer/pub.htm>.

50.10.40

July 1, 2012

Taxpayer Information Numbers (TINs) are required

50.10.40.a

Required reporting

The Taxpayer Information Number (TIN), name, and address of the recipient are required to be entered on the annual information forms for identification of U.S. payees. TINs include the Social Security Number (SSN) issued by the Social Security Administration (SSA), the Individual Taxpayer Identification Number (ITIN) issued by the Internal Revenue Service (IRS), or an Employer Identification Number (EIN) issued by the IRS.

For payroll reporting, the SSN is required. A Form W-4, Employee's Withholding Allowance Certificate is required to be completed and signed by an employee to obtain SSN information.

For non-payroll reporting for a U.S. individual or business, the TIN may be a SSN, ITIN, or EIN. The payee's TIN and business information can be documented using a properly completed IRS Form W-9, Request for Taxpayer Identification Number and Certification (or an acceptable substitute).

For non-payroll reporting for a foreign individual or business, the appropriate IRS forms include:

- Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding
- Form W-8ECI, Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States
- Form W-8EXP, Certificate of Foreign Government of Other Foreign Organization for United State Tax Withholding
- Form W-8IMY, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding

- Form W-8CE, Notice of Expatriation and Waiver of Treaty Benefits
- Form 8233, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

50.10.40.b **IRS penalties**

Failure to report a TIN or correct TIN may result in penalties assessed by IRS. Refer to the IRS General Instructions for Forms W-2 and W-3 regarding Form W-2 penalties. For incorrect or missing TIN reporting penalties for other information returns, refer to the IRS General Instructions for Certain Information Returns.

50.10.40.c **SSA SSN verification and IRS TIN matching programs**

The Social Security Number Verification Service (SSNVS) is to be used only for verifying social security numbers (SSNs) related to payroll transactions. Payroll systems routinely use this service. The Social Security Administration (SSA) website includes an overview and the steps to register for the SSNVS at: <http://www.ssa.gov/employer/ssnv.htm>.

IRS Taxpayer Identification Number (TIN) matching is to be used for verifying TINs, including SSNs, related to non-payroll transactions. An overview of TIN matching is available on the IRS website at: <https://www.irs.gov/Government-Entities/Indian-Tribal-Governments/Taxpayer-Identification-Number-%28TIN%29-On-Line-Matching>. To register for TIN matching, go to the IRS website at: <https://la.www4.irs.gov/e-services/Registration/index.htm>.

In addition to verifying TINs when setting up statewide vendors, Consolidated Technology Services (CTS) conducts bulk verifications at certain times of the year. Agencies that process non-payroll payments outside of AFRS should conduct IRS TIN matching.

50.10.40.d **When backup withholding is required**

Backup withholding is a type of federal income tax *required* to be deducted from certain non-employee transactions under various circumstances, including when the payee fails to furnish a TIN number or provides an incorrect TIN number and will not correct it on a timely basis.

IRS Publication 1281, Backup Withholding For Missing and Incorrect Name/TIN(s) explains the requirements, IRS TIN match/mismatch process, and penalties that can be assessed.

If an agency encounters a situation where deduction of backup withholding is required, timely deposit to IRS of the federal income tax and annual reporting on IRS Form 945 are also required. These tax deposits may not be co-mingled with payroll tax deposits reported on quarterly Forms 941.

For information on how to deposit taxes via the Electronic Funds Tax Payments System, refer to the Office of the State Treasurer's website at: <http://www.tre.wa.gov/cashManagement/eftpsInstructions.shtml>.

50.10.50

July 1, 2012

Common U.S. information returns

The following are commonly required U.S. information returns. Refer to current calendar year IRS instructions for each form to obtain full reporting requirements. All IRS forms and instructions can be found at: <http://www.irs.gov/app/picklist/list/formsInstructions.html>.

50.10.50.a

Form W-2, Wage and Tax Statement, is issued to report wages and taxable fringe benefits subject to federal income tax withholding, OASI, and/or Medicare employment taxes and all taxes actually withheld for a calendar year. Non-taxable moving expense reimbursements made directly to employees and the value of employer provided health insurance are also reportable.

Form W-2c, Corrected Wage and Tax Statement, is issued to correct errors on Forms W-2 and W-2c filed with the SSA. Agencies are encouraged to file Forms W-2c electronically. More information can be found on the SSA's website at: <http://ssa.gov/employer>.

50.10.50.b

Form 941, Employer's Quarterly Federal Tax Return, is used to report the following to the IRS:

- Wages paid,
- Federal income tax withheld, and
- Employer and employee share of social security and Medicare taxes

Note: Certain employers must file **Form 941 (Schedule B)** along with Form 941. Refer to IRS Publication 15 (Circular E) for details.

Form 941-X, Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund, is used to correct errors on previously filed Forms 941.

50.10.50.c **Form W-2G, Certain Gambling Winnings**, is used by the State Lottery Commission to report payments for lottery winnings of \$600 or more to a winner and any required federal regular gambling withholding tax withheld from winnings.

50.10.50.d **Form 1098, Mortgage Interest Statement**, is required to be issued when an agency receives \$600 or more in certain types of mortgage interest during the calendar year.

Form 1098-E, Student Loan Interest Statement, is required to be issued if an agency receives student loan interest of \$600 or more from an individual during the calendar year.

Form 1098-T, Tuition Statement, is required to be issued by an eligible education institution to report qualified tuition and related expenses for each student. Exceptions apply.

50.10.50.e **Form 1099-G, Certain Government Payments**, is used to report certain government payments including:

- Unemployment compensation payments by the Employment Security Department.
- Certain federal taxable grants of \$600 or more which are administered by the state.
- Amounts of federal income tax withheld under the backup withholding rules.

50.10.50.f **Form 1099-INT, Interest Income**, is generally *not* applicable to state governments because of the tax-exempt status for interest on obligations of a state or municipal government. However, if an agency has custody of or administers certain trust funds, there may be reporting requirements.

50.10.50.g **Form 1099-MISC, Miscellaneous Income**, is used to report a variety of miscellaneous transactions *generally* when the amount of the payment in a calendar year is \$600 or more. If backup withholding has been taken, Form 1099-MISC must be filed, regardless of the payment amount. The most frequently encountered ones are noted below.

- Payments to estates or beneficiaries for deceased employees' wages, whether the payment to the recipient is made in the year of death or a subsequent year.
- Payments for rents.
- Payments for fees, services, commissions, or other forms of compensation to *persons* not treated as employees for services rendered. Examples are payments for professional service contracts and payments to witnesses or experts in legal adjudication.

- Payments to attorneys or gross payments to attorneys.
- Payments to physicians or other suppliers or providers of medical or health care services in connection with medical assistance programs, or health, accident, and sickness insurance programs.

Payments to corporations are generally *not* required to be reported except for medical payments and payments for legal services. Generally, payments made to tax-exempt organizations, such as other governmental agencies, social service agencies, and hospitals, are exempt from informational reporting requirements.

Reporting is required for most payments to individuals and partnerships. It is important to know whether the recipient of the payment is doing business as an individual, partnership, corporation, its specific business structure if it is a limited liability entity, and whether it is tax-exempt so that correct reporting can be completed.

50.10.50.h **Form 1099-Q, Payments from Qualified Education Programs**, is used by the Student Achievement Council to report distributions made from the Guaranteed Education Tuition (GET) Program.

50.10.50.i **Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**, is used to report pension and retirement plan distributions of \$10 or more, whether or not federal income tax is withheld. It is also used to report Internal Revenue Code Section 457 plan (deferred compensation) distributions and any income tax withheld.

50.10.50.j **Form 1099-S, Proceeds from Real Estate Transactions**, is used to report the sale or exchange of real estate.

50.10.50.k **Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding**, is used to report amounts paid during a calendar year to foreign persons who are subject to withholding even if no withholding amount is withheld due to a treaty or Code exception or if any amount withheld was repaid to the payee. Refer to the form instructions for which payments must be reported.

If required to file Forms 1042-S, **Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons**, must also be filed on an annual basis.

Agencies that report Forms 1042-S on paper must also file IRS **Form 1042-T, Annual Summary and Transmittal of Forms 1042-S**. Use of Form 1042-T does not affect the obligation to file Form 1042.

50.10.50.1

IRS Form 945, Annual Return of Withheld Federal Income Tax, is used to report federal income tax withheld from non-payroll payments such as pensions and backup withholding. Refer to separate tax deposit requirements for Form 945 in the form instructions and IRS Publication 15 (Circular E).

50.10.60

June 1, 2016

Federal training opportunities

The reporting and backup withholding requirements of U.S. annual information returns are extensive and failure to comply with them can result in costly penalties.

Questions can be directed to IRS either by telephone or email per contact information provided in IRS publications. It is important that documentation of IRS advice be retained. If the response is by telephone, document the name and badge number of the person providing the advice in case questions arise at a later date.

The following resources may prove helpful:

- IRS tax information for federal, state, and local governments:
<http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments>
- IRS webinars for government employers:
<http://www.irsvideos.gov/Governments/Employers>

There are also training classes available from various companies that focus on specific tax issues, such as international taxation, that may be beneficial to those agencies that encounter such types of issues.

50.10.65

June 1, 2016

1099 download application

Agencies accessing the 1099 download maintained by Consolidated Technology Services (CTS) must establish an effective system for management and control to secure the information. In addition, agencies are to restrict access to employees who need the download to perform their assigned duties. Before access is granted, an employee must sign a Non-Disclosure Agreement (NDA) that includes the following elements:

- As an employee of [agency], I have access to confidential data contained in the download, and I understand that I am responsible for maintaining its confidentiality.
- I have been informed and understand that data extracted from the download includes confidential data and may not be disclosed to unauthorized persons. I agree not to divulge, transfer (such as but not limited to, email, portable media, File Transfer Protocol (FTP), file location services), sell, or otherwise make known to unauthorized persons any data contained in this download.
- I also understand that I am not to access or use this data for my own personal information but only to the extent necessary and for the purpose of performing my assigned duties as an employee of [agency]. I understand that a breach of this confidentiality will be grounds for disciplinary action which may include termination of my employment and other legal action.
- I agree to abide by all federal and state laws, regulations, and policies regarding confidentiality and disclosure of the information in the download.

To get access to the download, follow the instructions at:

<http://watech.wa.gov/solutions/it-systems/1099-misc-reporting>.

If an agency detects a breach in security related to download data, the agency is responsible to follow the steps for breach as described in RCW 42.56.590 and notify the Consolidated Technology Services (CTS) Chief Information Security Officer, CTS Security Operations Center and the Washington State Patrol Computer Crimes unit. Additionally, the agency is to notify the CTS Solutions Center within one business day of discovering the breach and to take corrective action as soon as practicable to eliminate the cause of the breach. CTS may request a full review of the agency's data security controls.



50.20 Cost Allocation and Indirect Cost Recoveries

50.20.10

January 1, 2015

The purpose of these policies

This section addresses billed and allocated central service cost recoveries related to federal assistance awards administered by state agencies. It also establishes state accounting and reporting policies regarding indirect cost recoveries in interagency situations.

50.20.20

January 1, 2015

Authority for these policies

This section is issued, as revised, pursuant to the authority granted to the Director of Financial Management to "... adopt and periodically update an accounting procedures manual" [RCW 43.88.160(1)].

50.20.30

January 1, 2015

Applicability

This part is applicable and binding on all agencies of the state of Washington administering or expending federal assistance, unless otherwise exempted by federal law or appropriate federal authority, and on all agencies involved in interagency situations. The Budget and Accounting Act (RCW 43.88.020) defines the term "Agency" to mean "Every state office, officer, each institution, whether educational, correctional, or other, and every department, division, board, and commission, except as otherwise provided..."

Agencies may request a waiver from complying with specific requirements of this chapter. Refer to Subsection 1.10.40 for information on how to request a waiver.

50.20.50

January 1, 2015

About federal costs and cost allocation principles

50.20.50.a

The United States Office of Management and Budget (OMB) has established uniform principles for determining the allowability of costs incurred by nonfederal entities expending federal awards. In addition, these principles provide requirements for the development and submission of cost allocation plans and indirect rate cost proposals. Many state agencies perform functions and activities that are associated with federal assistance programs or provide central service support to federal assistance programs. As such, they are subject to provisions of the cost principles applicable to their activities.

50.20.50.b

Over the years, the federal OMB issued several circulars related to cost allocation. These circulars are effective for awards issued **before December 26, 2014**:

- A-21 Cost Principles for Educational Institutions
- A-87 Cost Principles for State, Local and Indian Tribal Governments
- A-122 Cost Principles for Non-Profit Organizations

Refer to the complete circulars listed above at:

http://www.whitehouse.gov/omb/Circulars_default.

In 2013, **effective December 26, 2014**, the OMB issued the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance) to clarify and streamline the federal guidance. The Uniform Guidance supersedes OMB Circulars: A-21, A-87, and A-122.

The Uniform Guidance (effective December 26, 2014) establishes principles and standards related to cost allocation and indirect costs:

1. Indirect (F&A) cost identification and assignment, and rate determination for institutions of higher education;
2. Indirect (F&A) cost identification and assignment, and rate determination for nonprofit organizations;
3. State/local government and Indian tribe-wide central service cost allocation plans;
4. Public assistance cost allocation plans; and
5. State and local government and Indian tribe indirect cost proposals.

50.20.60

January 1, 2015

Washington's Statewide Central Services Cost Allocation Plan (SWCAP) is used to identify and assign central service costs

Most governmental units provide certain services such as legal services, information technology services, and motor transportation to operating agencies on a centralized basis. Since federally supported awards are performed within the individual operating agencies, a process is necessary to identify these central service costs and assign them to benefited activities on a reasonable and consistent basis. The federally reviewed and approved, statewide central service cost allocation plan provides that process.

Two basic methods are used in the plan to assign appropriate costs of centralized services to operating agencies or their programs:

- **Billed Central Services** where allowable costs are billed to benefited agencies and/or programs on an individual fee for service or similar basis. Self-insurance and fringe benefit activities that bill customers for services or benefits provided are also considered central service activities.
- **Allocated Central Services** where services that benefit operating agencies and/or programs are not billed on a fee for service or similar basis but allowable costs are allocated to benefited agencies on some reasonable basis.

50.20.62

January 1, 2015

Responsibilities of the Office of Financial Management

The Accounting Division of OFM is responsible to prepare, submit, and negotiate the annual statewide central services cost allocation plan (SWCAP). One part of the SWCAP justifies and reconciles the activities of the billed state central services (internal service, self-insurance and fringe benefit). A second part allocates the allowable costs of other state central services benefiting agencies expending federal awards.

50.20.65
January 1, 2015

Responsibilities of central, billed internal service activities

State of Washington central, billed internal service activities have the following responsibilities:

1. Understand and adhere to the requirements of the Uniform Guidance.
2. Ensure that the following information is made available for inclusion in the state plan:
 - A current narrative description of the service;
 - A balance sheet;
 - A statement of revenue and expense with revenues broken out by source, e.g., regular billings, interest earned, etc.;
 - A listing of all non-operating transfers into and out of the account;
 - A description of the procedures (methodology) used to charge service costs to users including how billing rates are determined;
 - A schedule of current rates; and
 - A schedule comparing total revenues (including imputed revenues) generated by the service to the allowable costs of the service with an explanation of how variances will be handled. Revenues must include all revenues generated. If some users were not billed or not billed the full rate for the service, a schedule showing the full imputed revenues associated with these users must be provided. Expenses must be broken out by object categories.

50.20.70

January 1, 2015

Responsibilities of central, self-insurance fund activities

State of Washington central, self-insurance fund activities have the following responsibilities:

1. Understand and adhere to the requirements of the Uniform Guidance.
2. Ensure that the following information is made available for inclusion in the state central services plan:
 - A balance sheet;
 - A statement of revenue and expense including a summary of summary of billings and claims paid by;
 - A listing of all non-operating transfers into and out of the account;
 - A narrative description of the types of risks covered;
 - An explanation of how the level of contributions are determined, including a copy of the actuarial report (with the assumptions used) if the contributions are determined on an actuarial basis;
 - A description of the procedures used to charge or allocate contributions to benefited activities; and
 - An identification and explanation of reserve levels maintained in excess of claims [1] submitted and adjudicated but not paid, [2] submitted but not adjudicated, and [3] incurred but not submitted.

50.20.75

January 1, 2015

Responsibilities of central, fringe benefits activities

State of Washington central, fringe benefits activities, including pension and post-retirement health insurance plans, have the following responsibilities:

1. Understand and adhere to the requirements of the Uniform Guidance.
2. Ensure that the following information is made available for inclusion in the state central services plan:
 - Description of fringe benefits provided to covered employees and the overall annual cost of each type of benefit;
 - Current fringe benefit policies;
 - Procedures used to charge or allocate the costs of benefits to benefited activities; and
 - For pension or post-retirement health insurance plans [1] the government's unit funding policies, e.g., legislative bills, trust agreements, or state-mandated contribution rules, if different from actuarially determined rates; [2] the pension plan's costs accrued for the year; [3] the amount funded and dates of funding; [4] a copy of the current actuarial report (including the actuarial assumptions); [5] the plan trustee's report; and [6] a schedule showing the value of interest costs associated with late funding.

50.20.80

January 1, 2015

Responsibilities of agencies administering or expending federal awards

State of Washington agencies that administer or expend federal awards are responsible to:

1. Comply with the applicable Uniform Guidance related to charging or allocating agency indirect costs.
2. Unless prohibited by federal or state laws or regulations or formal funding limitations, include the fixed cost allocation from the approved SWCAP in their agency indirect cost/cost allocation pool.

Any indirect costs or cost allocation amounts recovered, as a result of a SWCAP cost allocation amount being included in an agency's indirect rate or cost allocation plan, are to be deposited as a recovery in the state General Fund (Account 001) utilizing Revenue Source code 0448.

50.20.85

January 1, 2015

Indirect costs in interagency situations

50.20.85.a

RCW 39.34.130 states that: "...the full costs of a state agency incurred in providing services or furnishing materials to or for another agency under Chapter 39.34 RCW or any other statute shall be charged to the agency contracting for such services or materials and shall be repaid and credited to the fund or appropriation against which the expenditure originally was charged." For these purposes, full costs generally include direct and indirect costs.

50.20.85.b

The nature of interagency activity varies greatly ranging from providing a service or product with established indirect costs components to the simple sharing of usage, and/or rental, costs for a common piece of equipment. As such, parties to interagency agreements should include specific language in the text of their agreements to determine and define allowable indirect costs.



50.30 Compliance with Federal Single Audit Act

50.30.10

January 1, 2015

The purpose of these policies

This section addresses the administrative requirements, cost principles and audit requirements related to federal assistance awards administered or expended by state agencies. It also contains state accounting and reporting policies related to administration and expenditure of federal assistance awards.

50.30.15

January 1, 2015

Authority for these policies

This section is issued pursuant to the authority granted to the Director of Financial Management to "...adopt and periodically update an accounting procedures manual" [RCW 43.88.160(1)].

50.30.20

January 1, 2015

Applicability

This part is applicable and binding on all agencies of the state of Washington administering or expending federal assistance, unless otherwise exempted by federal law or appropriate federal authority. The Budget and Accounting Act (RCW 43.88.020) defines the term "Agency" to mean "Every state office, officer, each institution, whether educational, correctional, or other, and every department, division, board, and commission, except as otherwise provided..."

Agencies may request a waiver from complying with the state accounting or reporting requirements of this chapter. Refer to Subsection 1.10.40 for information on how to request a waiver.

50.30.25

January 1, 2015

About the revised Single Audit Act requirements

In 1984, Congress passed the Single Audit Act, which required most governmental recipients of federal assistance (e.g., state and local governments) to have organization-wide financial and compliance audits on an annual basis.

Under provisions of the Single Audit Act, as amended, the state of Washington has opted to obtain a statewide Single Audit to meet the basic federal audit requirements for all federal assistance awards administered or expended by agencies of the State.

Over the years, the federal Office of Management and Budget (OMB) issued several circulars to clarify administrative and audit requirements on various types of federal assistance recipients. These circulars are effective for awards issued **before December 26, 2014**:

- A-21 Cost Principles for Educational Institutions
- A-87 Cost Principles for State, Local and Indian Tribal Governments
- A-110 Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations
- A-122 Cost Principles for Non-Profit Organizations
- A-89 Catalog of Federal Domestic Assistance
- A-102 Grants and Cooperative Agreements With State and Local Governments
- A-133 Audits of States, Local Governments and Non-Profit Organizations
- A-50 Audit Follow-up

Refer to the complete circulars listed above at:

http://www.whitehouse.gov/omb/circulars_default/

In 2013, **effective December 26, 2014**, the OMB issued the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance) to clarify and streamline the federal guidance. The Uniform Guidance supersedes the following OMB Circulars: A-21, A-87, A-110, A-122, A-89, and A-102. The major policy changes include:

- eliminating duplicative and conflicting guidance,
- focusing on performance over compliance for accountability,
- encouraging efficient use of information technology and shared services,
- providing for consistent and transparent treatment of costs,
- limiting allowable costs to make best use of federal resources,
- setting standard business processes using data definitions,
- encouraging non-federal entities to have family friendly policies, and
- strengthening oversight.

The Uniform Guidance also addresses audit requirements superseding the OMB circulars A-133 and A-50. The new audit requirements are effective for fiscal years beginning on or after **December 26, 2014**.

The major audit policy changes target audit requirements on the risk of waste, fraud and abuse and raise the dollar threshold for requirement of a Single Audit to \$750,000 or more in expenditures in an entity's fiscal year.

For the complete Uniform Guidance refer to:

http://www.whitehouse.gov/omb/grants_docs#final

50.30.35

January 1, 2015

Responsibilities of the Office of Financial Management

1. Prescribe statewide policies and procedures for accounting for and reporting federal assistance that meet the federal requirements.
2. Act as the auditee for the statewide Single Audit of Washington.
3. Collect the necessary information and prepare the annual Schedule of Expenditures of Federal Awards.
4. Work with the Office of the State Auditor to prepare the statewide Data Collection Form and submit it and the statewide reporting package to the federal audit clearinghouse.
5. Work with the Office of State Auditor to ensure that Single Audit requirements are met, particularly the inclusion of the Auditor's reports in the Reporting Package.
6. Prepare and publish the annual State of Washington Single Audit Report.
7. Maintain a system for tracking findings to provide information on the resolution of all findings contained in audits of state agencies and institutions.
8. Follow-up on audit findings, including compiling the Corrective Action Plan and Summary Schedule of Prior Audit Findings sections.

50.30.40

January 1, 2015

Responsibilities of the Office of the State Auditor

1. Conduct an annual statewide Single Audit in accordance with *Generally Accepted Governmental Auditing Standards*.
2. Ensure that audit satisfies Single Audit Act, as amended, and OMB Circular A-133 (through fiscal year 2015) and the Uniform Guidance (effective beginning fiscal year 2016) requirements regarding:

- Financial statements;
 - Internal control;
 - Compliance with laws, regulations and provisions of contract and grant agreements; and
 - Audit follow-up on prior audit findings.
3. Identify major federal programs by establishing dollar thresholds to distinguish between Type A and Type B federal programs per Circular A-133 (through fiscal year 2015) and section 200.518 of the Uniform Guidance (beginning in fiscal year 2016) and performing risk assessment of federal programs as required.
 4. Complete and sign applicable sections of Data Collection Form.
 5. Prepare and submit the auditor's reports.

50.30.45
January 1, 2015

Responsibilities of state agencies administering or expending federal awards

1. Develop internal policies in accordance with federal requirements.
2. Establish and maintain effective internal controls over federal awards in accordance with guidance in "Standards for Internal Controls in the Federal Government" issued by the Comptroller General of the United States and the "internal control integrated framework" issued by Committee of Sponsoring Organizations of the Treadway Commission (COSO). Refer to Chapter 20 for additional information on internal controls.
3. Evaluate and monitor compliance with federal statutes, regulations, and the terms and conditions of the federal awards.
4. Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.
5. Take reasonable measures to safeguard protected personally identifiable information and other sensitive information consistent with applicable federal and state laws regarding privacy and obligations of confidentiality.
6. Identify, account for, and report all expenditures of federal awards in accordance with laws, regulations, contract and grant agreements, and requirements included in this and other sections of the *State Administrative and Accounting Manual*.

7. Provide year-end, certified, federal financial data per requirements included in Chapter 95.
8. Prepare a corrective plan, in the format specified in Subsection 55.10.35, to address each agency audit finding and forward such plan(s) to OFM within 30 days following the issue date of the agency audit. Further, upon request, provide information on the current status of audit resolution in accordance with Subsection 55.10.20 (b).
9. Take corrective action on audit findings.
10. If acting as a pass-through entity, maintain a system of internal controls to monitor subrecipients.
11. Develop and submit cost allocation plans and indirect rate cost proposals in accordance with Section 50.20.

50.30.50

January 1, 2015

Basis of accounting to use with federal assistance transactions

The fund type of the account in which the federal assistance transactions are recorded determines the basis of accounting. Transactions for governmental fund type accounts are recorded using the modified accrual basis. Proprietary and trust fund type accounts use the accrual basis. Refer to Subsection 80.30.20.

50.30.60

January 1, 2015

When to recognize federal assistance revenue

50.30.60.a

Federal financial assistance revenue should be recorded using appropriate revenue source codes. Refer to Subsection 95.10.30.

Governmental Fund Type Accounts. Federal financial assistance is recognized as revenue in governmental fund type accounts in the accounting period when all eligibility requirements are met and it becomes susceptible to accrual, that is, both measurable and available (modified accrual basis). In applying this definition, carefully review legal, contractual, and accounting policy requirements for guidance.

- Entitlements are recorded as revenue at the time of receipt or earlier if the accrual criteria are met. Entitlements are restricted more in form than in substance. Generally, only a failure on the part of the recipient to comply with prescribed regulations will cause a forfeiture of the resources.
- Generally, revenue associated with expenditure driven assistance programs is recognized when the related expenditure is made. If cost sharing or matching requirements exist, revenue recognition depends upon compliance with these requirements.

Revenue associated with federal assistance awards for which the eligibility requirements are met but which is not available, should be recorded as Unavailable Revenue, GL codes 5192 or 5292, and, subsequently, recorded as revenue when the availability criteria is met.

50.30.60.b **Proprietary and Trust Fund Type Accounts.** Federal assistance revenue received in proprietary and trust fund type accounts is recognized as revenue in the accounting period in which it is earned and becomes measurable (accrual basis).

50.30.60.c **Unearned Revenue.** Receipts from federal assistance awards received before the applicable revenue recognition criteria is met are to be recorded as Unearned Revenue, GL codes 5190 or 5290, and, subsequently, recorded as revenue when the revenue recognition criteria is met.

50.30.70
January 1, 2015

Use the CFDA number to record federal revenue activity

50.30.70.a Record federal assistance program revenues by the unique code assigned each federal financial assistance program in the Federal Catalog of Domestic Assistance (CFDA) or, in the absence of a catalog defined number, the number defined by instructions from the federal audit clearinghouse. Refer to Subsection 95.20.20. Preferably, this is to be done as an integral part of the agency's accounting system to enable the system to produce reports by catalog number. However, this may be accomplished by maintaining a crosswalk of federal programs to catalog numbers.

50.30.70.b When catalog numbers have not been provided in the federal grant contract and cannot reasonably be determined by other means, agencies should first contact the federal agency or pass-through entity to obtain the appropriate catalog number. In the event a number cannot be obtained, identify federal programs with a number consisting of the two-digit federal agency number and a three-digit federal program of 999 "Other Federal Assistance." Refer to example in Section 95.20.

50.30.80 Accounting for federal expenditures

July 1, 2015

50.30.80.a **Federal Expenditure.** In appropriated accounts, federal expenditures should be recorded using federal expenditure authority codes. Each agency is responsible for maintaining a system for tracking federal expenditures by the unique code assigned each federal financial assistance program in the Federal Catalog of Domestic Assistance (CFDA).

50.30.80.b **Cost of Administering Nonfinancial Programs.** When allowable by the federal assistance program, administration costs for nonfinancial federal programs are recorded as federal revenues and expenditures under the applicable CFDA program number and reported at year-end on the Federal Financial Assistance - Direct screen of the electronic reporting module.

50.30.80.c **Donated Inventory Programs.** Agencies of the state of Washington receive federal nonfinancial assistance in the form of donated inventories (primarily food commodities and immunization supplies). Such assistance may be received directly from a federal agency or indirectly from another state agency.

Donated inventories are recorded as consumable inventories offset by unearned revenue in accordance with Subsection 85.56.40. Except as noted below, as donated inventories are consumed/distributed, revenues and expenditures should be recognized using GL Codes 3225 "Revenue Adjustment/Elimination (GAAP)" and 6525 "Expenditure/Expense Adjustment/Elimination (GAAP)." State agencies must report the fair value of inventory consumed/distributed during the year on the Nonfinancial Assistance screen of the electronic reporting module.

Agencies distributing donated inventories to other governments, such as school districts, local health districts, and food banks, are to report the amount distributed in the pass through column on the Nonfinancial Assistance screen of the electronic reporting module.

Consistent with 50.30.85, state agencies transferring federally provided inventories to other agencies are to report the revenue and expenditure. The agency actually using/distributing the commodities is to report the receipt of nonfinancial assistance as an expenditure recovery offsetting the associated nonfinancial expenditure/expense in its accounting records.

For food commodities, use the commodity list prepared by the Food and Nutrition Service of the U.S. Department of Agriculture to determine the fair value of the nonfinancial assistance.

50.30.80.d

Federal Surplus Property. Do not record the value of federal surplus property received by a state agency or institution as revenue in the official state financial accounting records. Maintain the property in appropriate subsidiary ledgers for proper control of the assets. Report federal surplus property on the Nonfinancial Assistance screen of the electronic reporting module under the applicable CFDA program number. It is to be valued at acquisition value if it is capitalized. If it is not capitalized, it is to be valued at its fair value at the time of receipt or the assessed value provided by the federal agency donating the property. As part of the year-end reporting process, the Surplus Property Program within the Department of Enterprise Services will provide each agency with a summary report of the value of federal surplus property received by that agency during the reporting year.

50.30.85
January 1, 2015

Accounting for federal assistance activity between state agencies

Unless directed otherwise by federal law, regulation or federal awarding agency directive, record federal revenue and expenditure/expense activity between state agencies or institutions such that the activity is not duplicated either for accounting or reporting purposes.

State agencies involved in inter-agency federal assistance activity should use the following accounting procedures:

1. The originating state agency records and reports the federal revenue and a corresponding expenditure/expense using Object N “Grants, Benefits, and Client Services” for the amount paid to the subrecipient agency.
2. The subrecipient state agency records program expenditures offset by an interagency reimbursement (Object S) for the moneys received from the original agency. This results in no net revenue or expenditure/expense to the subrecipient agency.

50.30.90
January 1, 2015

Accounting for federal assistance received from another nonfederal entity, other than another Washington State agency (pass-through)

Record federal assistance received indirectly from another state (e.g. Oregon), local government, or private entity as federal pass-through revenue (Revenue Source Code 0546). There are additional year-end financial reporting requirements specific to federal pass-through revenue and expenditures found in Subsection 95.20.70.



50.40

Cash Management Improvement Act

50.40.10

July 1, 2005

Purpose of the Cash Management Improvement Act

The Cash Management Improvement Act of 1990 (CMIA) provides rules and procedures for the efficient transfer of federal financial assistance between the federal agencies and the state. The implementing regulations are in 31 CFR Part 205. The general provisions of the Act are as follows:

1. Federal agencies must make timely fund transfers and grant awards to state agencies.
2. State agencies must minimize the time between the deposit of federal funds in the state's account and the disbursement of funds for program purposes.
3. With some exceptions, the state is entitled to interest from the federal government from the day the state pays out its own funds for federal assistance program purposes to the day federal funds are credited to the state bank account.
4. With some exceptions, the federal government is entitled to interest from the state from the day federal funds are credited to the state's account to the day the state pays out the federal funds for federal assistance program purposes.
5. The state must enter into a Treasury-State Agreement (TSA) with the U.S. Department of the Treasury, Financial Management Service (FMS) to set forth terms and conditions for implementing CMIA.

50.40.20

November 15, 2000

The Treasury-State Agreement defines the drawdown methods to be used by agencies

The Office of Financial Management (OFM), with the assistance of all affected state agencies, negotiates the TSA with FMS. The TSA outlines by program, the funding technique and the clearance pattern the state will use to draw down funds from the federal government.

Generally, conformance with the TSA assures that the state does not owe the federal government, or is not due from the federal government, interest liability on its drawdowns.

Amendments to the TSA may be proposed by either the state or the federal government at any time during the duration of the contract.

50.40.30
July 1, 2016

Federal assistance programs and state agencies subject to the CMIA

The programs listed in the Catalog of Federal Domestic Assistance are subject to CMIA regulations. Currently, programs with \$30 million or more in federal expenditures, as determined from the state's 2015 Single Audit Report Schedule of Expenditures of Financial Awards, are required to be covered under the TSA (CMIA agreement). The list of federal assistance programs impacted by CMIA may be revised annually, depending on the total amount of federal expenditures as reported in the state's Single Audit Report. State agencies that administer CMIA programs are subject to CMIA regulations.

50.40.40
July 1, 2005

Responsibilities of the Office of Financial Management

The responsibilities of the Office of Financial Management are to:

1. Annually identify the state agencies and federal assistance programs that will be considered as CMIA programs and notify affected state agencies.
2. Negotiate with FMS new agreements and amendments to the existing TSA (Refer to Subsection 50.40.20).
3. With the assistance of the Office of State Treasurer (OST) and affected state agencies, develop clearance patterns.
4. Prepare annual interest reports and direct cost claims for submittal to FMS (submitted in December each year for the previous state fiscal year).

5. Direct OST as to the payment of state interest liability and/or receipt of federal interest liability.
6. Certify, with affected agencies' concurrence, every five years that clearance patterns correspond to a program's clearance activities.

50.40.50

July 1, 2002

Responsibilities of agencies that administer CMIA programs

The responsibilities of the state agencies that administer CMIA programs are:

1. Request federal funds in accordance with the approved funding technique described in the TSA and in amounts needed for immediate payments.
2. Document the amount of federal funds requested and when federal funds are deposited in the state's account.

If federal funds are not available when required per the TSA, process the request which will document federal funds were properly requested by the state in accordance with the TSA.

- For the federal draw systems that reject requests when federal funds are not available in the system, make the request and print the rejection notice as evidence of the state's conformance with the TSA. If necessary, make appropriate phone calls to federal agencies to notify them that federal funds are not available per the TSA. Document efforts made to request federal funds per the TSA.
- When federal funds are not available per the TSA, maintain documentation of the amount of state funds expended, the dates of these expenditures, the date federal funds were requested, and the date federal funds were received. Maintain this documentation for use in calculating federal interest liability on late federal funds.

Note: In most cases, the state cannot calculate a federal interest liability unless the state has made a request through a federal draw system and had it rejected, or has notified the applicable federal agency that federal funds are not available per the TSA.

3. Calculate the state and federal interest liabilities (Refer to Subsection 50.40.60) by program and any associated direct costs (Refer to Subsection 50.40.70).
4. Notify OFM, Accounting Division, of changes to the funding techniques and clearance patterns. A state agency shall not make a change until it is reviewed and approved by OFM and FMS.
5. Certify to OFM that CMIA programs conform to the drawdown methods described in the TSA (Refer to Subsection 50.40.20). OFM requests this certification in December of each year.

50.40.60

July 1, 2005

How to calculate interest owed or due

In cases where interest is owed to the federal government or due from the federal government, under the TSA, agencies should calculate and document the interest owed or due. The interest rate to be used is the annualized rate equal to the average equivalent yield of 13-week Treasury Bills auctioned during the state's fiscal year. The interest rate is provided to the state by FMS. Agencies should ensure that interest calculations are auditable.

50.40.70

July 1, 2003

Interest calculation costs of implementing the TSA are reimbursable

Interest calculation costs related to implementing the TSA are reimbursable by the federal government and are claimed on the Annual Report of interest liabilities that is submitted by OFM to FMS in December each year. Interest calculation costs are those costs an agency incurs in performing the actual calculation of interest liabilities, including those costs an agency incurs in developing and maintaining clearance patterns in support of interest calculations. Costs associated with expenses for normal disbursing services, such as processing checks or maintaining records for accounting and reconciliation of cash accounts, or expenses for upgrading or modernizing accounting systems are not reimbursable. Agencies must maintain documentation to substantiate claims for interest calculation costs. Interest calculation costs in excess of \$50,000 are not eligible for reimbursement, unless the agency can justify that without incurring such costs, it would not be able to develop clearance patterns or calculate interest.

50.40.80

November 15, 2000

**Responsibilities of agencies receiving federal funds,
but not designated as CMIA programs**

The principal responsibilities of other state agencies receiving federal funds not designated as CMIA programs are:

1. Draw federal funds as close as possible to when the underlying disbursement is made by OST or the local bank.
2. Draw federal funds at the earliest date allowed by the federal program or regulations.



50.50

Americans with Disabilities Act

50.50.10

October 1, 2005

Background

Title II of the Americans with Disabilities Act of 1990 generally became effective for public entities such as the state of Washington on January 26, 1992. On February 24, 1993, the Governor signed Executive Order 96-04, specifically implementing the Americans with Disabilities Act for the state of Washington.

The Act (Public Law 101-336), commonly referred to as the “ADA”, makes it unlawful to discriminate against individuals on the basis of disability in the employment, services, programs, or activities of the state. The ADA extends the prohibition of discrimination on the basis of disability, established by Section 504 of the Federal Rehabilitation Act of 1973, as amended, to all state and local governments and all places of public accommodation, regardless of receipt of federal financial assistance. By law, the U.S. Department of Justice's Title II regulations adopt the general prohibitions of discrimination established under Section 504 and incorporate specific prohibitions of discrimination from the ADA.

50.50.20

July 1, 2005

Purpose

The purpose of this section is to ensure that state agencies, including public institutions of higher education, conduct hearings, conventions, conferences, meetings, and formal training sessions in barrier-free facilities so that individuals with disabilities are not excluded from participation or hindered in performing their jobs.

50.50.30

July 1, 2005

Applicability

These regulations apply to all hearings, conventions, conferences, meetings, and formal training sessions held or sponsored by state agencies, and are to be followed except when the specific audience is known and the attendees do not require barrier-free facilities. Normally, this exception would only apply to closed meetings and not public events.

50.50.35

October 1, 2005

Special definitions

State Facility – Any facility owned, leased or occupied by the state.

Non-State Facility – A facility that is not owned, leased or occupied by the state.

50.50.40

August 1, 2013

Choose barrier-free facilities for hearings, conventions, conferences, meetings and formal training sessions

State agencies are **required** to give first priority to state-owned or state-leased barrier-free facilities in place of renting or leasing other facilities. When a hearing, convention, conference, meeting, or formal training session is held or sponsored by a state agency(ies) at a non-state facility, whether free or at a cost to the state:

1. The employee responsible for choosing the facility is to submit a written request in advance of the event to the state agency head or authorized designee.
2. The request is to contain written justification for selecting a non-state facility.
3. Approval of the site by the state agency head or authorized designee is to be in writing.

50.50.50

October 1, 2005

Use the Accessible Meeting Facility Checklist to help evaluate non-state sites for ADA compliance

50.50.50.a

An [Accessible Meeting Facility Checklist](#) developed by the Governor's Committee on Disability Issues and Employment (GCDE) is to be used to help evaluate a non-state facility for ADA compliance prior to executing a contract with a facility vendor.

- 50.50.50.b Use of the checklist will provide **reasonable, although not absolute, assurance** that the facility will meet ADA accessibility standards. **Additional accommodations** not included in the checklist may be needed in some instances to ensure barrier-free access to the services, programs, or activities being provided.

50.50.60

October 1, 2005

Criteria to meet the minimum access requirements

The following criteria from the Accessible Meeting Facility Checklist are the **minimum access requirements** for conducting hearings, conventions, conferences, meetings, or formal training sessions:

50.50.60.a

Site and Building Exterior

- If off-street parking is provided, the parking and passenger loading zone is to be on a level, stable, firm, slip resistant surface.
- A ramp, curb-cut, or level walkway leads from the parking area to a primary entrance to the building.
- Exterior walkways are free of vertical obstructions up to 80" in height.
- All exterior ramps have a firm, non-slip surface.
- Primary entrances to the building have a clear opening of at least 32 inches and either an automatic door or a door with opening pressure less than 8.5 lbs.

50.50.60.b

Building Interiors

- Interior corridors from the primary entrances to the meeting room and restrooms have a clear width of 36" minimum.
- All interior doors including elevator doors, restroom doors, and accessible toilet stalls between the primary entrance and meeting room have a minimum clear opening of 32".

50.50.60.c

Meeting Rooms

- If the facility has fixed seating, provide a minimum of 36" clear aisles throughout the meeting room area.

50.50.60.d

Restrooms

- Accessible toilet stalls with a minimum dimension of 60" wide x 58" deep are to be provided.
- Grab bars installed 33" to 36" above and parallel to the floor on the back or to the side of the toilet are to be provided.

50.50.70

October 1, 2005

Agency responsibilities in contracting for a barrier-free, non-state facility

The representative of a state agency must comply with the following procedures when contracting for a barrier-free, non-state facility for hearings, conventions, conferences, meetings, or formal training sessions:

1. Use the [GCDE Accessible Meeting Facility Checklist](#) to help evaluate a non-state facility for ADA compliance prior to executing a contract with a facility vendor. (Refer to Subsection 50.50.50.) **or**

Provide the vendor a copy of the Accessible Meeting Facility Checklist with the procurement document (field order, contract, etc.) and ensure the vendor completes the checklist, unless a current completed checklist for the facility is already on file with the state agency.

2. Provide a list of the minimum accessibility requirements (Subsection 50.50.60) to the vendor. The facility selected for the hearing, convention, conference, meeting, or training session must, at a minimum, meet all of these requirements.
3. Ensure the procurement documents contain an acknowledgment from the vendor certifying the following:
 - The barrier-free non-state facility will meet the **minimum accessibility requirements** contained in Subsection 50.50.60 on the scheduled date(s) of the event.
 - When requested by the agency, the vendor will make **special modifications** to the non-state facility to meet ADA accessibility requirements for a particular event. Any agreement to provide special modifications may entail negotiation of additional costs payable by the contracting agency. Agreements for special modifications are to be written and signed by a state agency representative and the non-state facility vendor prior to the event being held.

- The vendor is solely responsible to ensure that the non-state facility meets the minimum accessibility requirements contained in these regulations, and that any special modifications to the non-state facility are completed for the event. The vendor shall indemnify and hold harmless the contracting state agency from any claims resulting from the vendor's failure to meet the minimum accessibility requirements.
4. Ensure the non-state facility vendor attaches a **signed** ADA certification statement and a completed Accessible Meeting Facility Checklist to the invoice being submitted to the state agency for payment. The ADA certification statement is to read: "To the best of (vendor's name) knowledge, the facilities provided to the (state agency's name) on (date or dates) met all of the minimum accessibility requirements (and any special modifications to the facilities included in the contract)." It is not necessary for the vendor to attach a completed copy of the Accessible Meeting Facility Checklist to the invoice, if the agency has a current copy of it on file and references the checklist and the date of completion on the face of the invoice.
 5. The representative of a state agency who signs the receiving report is to prepare and attach a statement indicating that to the best of the representative's knowledge the non-state facility met, or did not meet, all of the minimum accessibility requirements (and any special modifications to the facilities included in the contract) on the date(s) of the hearing, convention, conference, meeting, or training session. If the facility did not meet the minimum accessibility requirements, a complete explanation of the failure(s) is to be included in the statement.

50.50.80
October 1, 2005

When a non-state facility turns out not to meet ADA access criteria

50.50.80.a

Should a state agency obtain a receiving report with a statement by its representative indicating that the non-state facility did not meet ADA access criteria, the agency is authorized to deny payment to the vendor due to breach of contract.

50.50.80.b

The state agency should not contract for further use of the non-state facility until it assures itself that the non-state facility meets the **minimum accessibility requirements** contained in Subsection 50.50.60. **Failure by a state agency(ies) to obtain such assurance could result in judicial action and the imposition of significant financial penalties.**

50.50.90

August 1, 2013

How to get more information on ADA compliance

Any individual or organization wanting information, regarding how to bring individual situations, issues, etc. into compliance with Title II of ADA and/or Executive Order 93-03, is encouraged to contact the Governor's Committee on Disability Issues and Employment at:

Governor's Committee on Disability Issues and Employment
PO Box 9046, MS: 6000
Olympia, WA 98507-9046

Phones:

Olympia: (360) 725-5909 (voice)

Spokane: (509) 482-3854 (voice)

50.50.95

August 1, 2013

How to file an ADA related complaint

Any individual believing to be a victim of discrimination prohibited by Title II ADA regulations may file a complaint. Complaints filed on behalf of classes of individuals are also permitted. Complaints should be in writing, signed by the complainant or an authorized representative, contain the complainant's name and address, and describe the public entity's alleged discriminatory action. Complaints may be made to:

Law Against Discrimination (RCW 49.60)

Washington State Human Rights Commission
711 S Capitol Way, Suite 402
PO Box 42490, MS: 42490
Olympia, WA 98504-2490

<http://hum.wa.gov/>

Phones:

Olympia: (360) 753-6770 (voice) or (800) 300-7525 (TTY)

Seattle: (360) 753-6770 (voice) or (800) 300-7525 (TTY)

Spokane: (509) 568-3196 (voice)

Yakima: (509) 494-0347 (voice)

Statewide: (800) 233-3247 (voice)

Complaints about State Programs & Services

US Department of Justice
Civil Rights Division
950 Pennsylvania Ave. NW
Disability Rights Section – NYAV
Washington, DC 20530

<http://www.usdoj.gov/>

Phones:

(202) 514-4609 (voice), or (202) 514-0716 (TTY)

Title 1, Employment Related Complaints - State Government

U.S. Equal Employment Opportunity Commission
Field Management Programs
1801 L Street, N.W., Room 8023
Washington, D.C. 20507

<http://www.eeoc.gov/facts/howtofil.html>

Phones:

(800) 669-4000 (voice), or (800) 669-6820 (TTY)