



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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July 12, 2013

OFM DIRECTIVE 13A-06

TO: Agency Directors and Policy Manual Users

FROM: /s/ Wendy Jarrett, Assistant Director
Accounting Division

SUBJECT: Chapter 95, Federal Assistance Reporting

We have revised Chapter 95, Federal Assistance Reporting, in the *State Administrative and Accounting Manual* (SAAM), effective June 1, 2013. These changes reflect the modifications to federal audit clusters included in the March 2013 OMB A-133 *Compliance Supplement*, Part 5, that was issued last week. This directive also recaps the critical dates related to federal year-end reporting.

Key changes in Section 95.10 include:

- Added one new cluster: HOPE VI.
- Eliminated eleven clusters: Lead Hazard Control, Vocational Rehabilitation, Early Intervention Services (IDEA), State Fiscal Stabilization Fund, Immunization, CSBG, Head Start, Emergency Food and Shelter Program, Independent Living State Grants, Independent Living Services for Older Individuals Who Are Blind, and Education of Homeless Children and Youth.
- Changed the title of Emergency Food Assistance Cluster to Food Distribution Cluster.
- Changed the title of CFDA number 17.278 from WIA Dislocated Worker to WIA Dislocated Worker Formula Grants.
- Added one program to the Food Distribution Cluster: 10.565 Commodity Supplemental Food Program.
- Added two programs to the Federal Transit Cluster: 20.525 State of Good Repair Grants and 20.526 Bus and Bus Facilities Formula Grants.
- Removed four programs from the Student Financial Assistance (SFA) Cluster: 84.032 Federal Family Education Loans, 84.375 Academic Competitiveness Grants, 84.376 National Science and Mathematics Access to Retain Talent (SMART) Grants, and 93.407 ARRA – Scholarships for Disadvantaged Students.

- Removed two programs from the Special Education Cluster (IDEA): 84.391 Special Education – Grants to States (IDEA, Part B), Recovery Act and 84.392 Special Education – Preschool Grants (IDEA Preschool), Recovery.
- Removed two programs from the Aging Cluster: 93.705 Aging Home Delivered Nutrition Services for States (Recovery Act) and 93.707 Aging Congregate Nutrition Services for States (Recovery Act).
- Removed the Federal Statewide Central Service Cost Allocation Plan (SWCAP) Recoveries disclosure form.
- Revised the Federal Assistance Certification.

As required in Section 95.20, agencies are to electronically complete and submit their federal disclosure forms by **September 6, 2013**. The original signed Federal Assistance Certification form and any required attachments are to be mailed to the following address by **December 6, 2013**:

Office of Financial Management
Statewide Accounting
P.O. Box 43113
Olympia, WA 98504-3113

Agencies are encouraged to reconcile federal reporting data by the end of Phase 2 (September 6, 2013) so that the Agency Financial Reporting System (AFRS) reflects correct data for completing the federal forms.

Questions regarding federal assistance reporting should be directed to Robin Skinner at: robin.skinner@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.

If you are maintaining a hardcopy manual, a link to the replacement pages is available at: <http://www.ofm.wa.gov/policy/replacement-pages.asp>.