



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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May 28, 2015

OFM DIRECTIVE 15A-03

TO: Agency Directors and Policy Manual Users

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

SUBJECT: Chapter 95, Federal Assistance Reporting

We have revised Section 95.20, Federal Assistance Disclosure Forms, in the *State Administrative and Accounting Manual* (SAAM), effective June 1, 2015. This directive also recaps the critical dates related to federal year-end reporting. Section 95.10 Federal Assistance Reporting Policies and Procedures will be updated after OMB A-133 *Compliance Supplement*, Appendix V is issued.

Key disclosure form changes include:

- Updated the disclosure form dates for fiscal year 2015. (95.20.10)
- Clarified instructions related to reporting amounts passed through to subrecipients. (95.20.10.b)
- Added the Federal Analytical Review Direct disclosure form. (95.20.30)
- Added a new column for expenditures amounts passed through to subrecipients on the Federal Nonfinancial Assistance disclosure form. (95.20.40)
- Revised the Federal Loan Balances disclosure form to reconcile to the Federal Financial Assistance Direct disclosure form. (95.20.60)
- Added a new column for expenditures amounts passed through to subrecipients on the Federal Assistance Received from Nonfederal Sources (Pass-Through) disclosure form. (95.20.70)
- Revised the Federal Assistance Certification to include reference to the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. (95.20.90)

As required in Section 95.20, agencies are to electronically complete and submit their federal disclosure forms by **September 4, 2015**. The signed Federal Assistance Certification form and any required attachments are to be emailed to OFMAccounting@ofm.wa.gov by **December 4, 2015**.

Agencies are encouraged to reconcile federal reporting data, and, if necessary, make adjustments in the Agency Financial Reporting System (AFRS) by the end of Phase 2 (September 4, 2015) so that AFRS reflects correct data for completing the federal disclosure forms.

Questions regarding federal assistance reporting should be directed to Sara Rupe at:
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.

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>.