



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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July 30, 2019

**TO:** Agency Directors and Policy Manual Users

**FROM:** Brian Tinney, Assistant Director  
Accounting Division

**SUBJECT: SAAM Technical Correction**

We have revised Chapter 25, Payroll, effective July 28, 2019; Chapter 22, Internal Audit, and Chapter 75, Uniform Chart of Accounts, effective July 1, 2019, of the *State Administrative and Accounting Manual* (SAAM).

In Subsection 22.30.80, we clarified that the internal audit certification should be submitted to OFM as an attachment to the Financial Disclosure Certification form.

[Substitute House Bill 1602](#) changed the disposable earnings calculation for writs of garnishment that state, “This garnishment is based on a judgement or order for consumer debt” in the title.

The basis for the disposable earnings calculation was added to Subsection 25.60.10.d.

At the request of the OCIO, we have revised Section 75.70, Object/Subobject/Sub-subobject Codes. This change is to the sub-subobjects (SSOs) available for Subobject EY, Software Licenses, Maintenance, and Subscription-Based Computing Services. This change will provide a level of detail for the rapidly changing subscription-based IT services environment. In addition, it will help identify the state’s investment in emerging technology and opportunities for efficiency.

Key changes to Section 75.70 include:

- Inactivated sub-subobject EY-Y030 – Subscription Based Computing Services.
- Added three new sub-subobjects:
  - EY-Y040 – Software as a Service (SaaS)
  - EY-Y050 – Platform as a Service (PaaS)
  - EY-Y060 – Infrastructure as a Service (IaaS)

Please refer to the [Statewide SSO table](#) for definitions and the most up-to-date version of the SSO listing.

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: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](http://www.ofm.wa.gov/resources/default.asp).

Questions regarding manual content and proper interpretation should be directed to the OFM Accounting Consultant assigned to your agency. You can find your agency's OFM Accounting Consultant at: <http://www.ofm.wa.gov/accounting/swa/swacontactsbyagency.asp>.