



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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December 20, 2017

OFM DIRECTIVE 18A-01

TO: Agency Directors and Policy Manual Users

FROM: /s/ Brian Tinney, Assistant Director
Accounting Division

SUBJECT: Chapter 10, Travel; Chapter 22, Internal Audit; Chapter 25, Payroll; Chapter 75, Uniform Chart of Accounts; Chapter 85, Accounting Procedures

We have revised several policies in the *State Administrative and Accounting Manual* (SAAM) effective January 1, 2018.

Key changes to the policies in SAAM include the following:

Chapter 10: Travel

(Subsections 10.60.10, 10.90.20)

- Revised the list of reimbursable Mandatory fees.
- Increased the mileage reimbursement rate for privately owned vehicles from \$0.535 to \$0.545. This Increase reflects the rate set by the United States Treasury Department which, pursuant to RCW 43.03.060, is the maximum rate the state can pay. The state Per Diem Rates map was also updated to reflect this change. The revised map is available on OFM's Travel Resources website at: <http://www.ofm.wa.gov/resources/travel.asp>.

Chapter 22: Internal Audit

(Subsection 22.30.40)

- Clarified that an agency's Internal Auditor cannot be designated as the agency's Internal Control Officer.

Chapter 25: Payroll

(Subsections 25.30.30, 25.40.14, 25.50.30, 25.60.10)

- Clarified the language for the holiday calculation for part-time employees.
- Added a new subsection for the Foster Parent Shared Leave Pool. The Foster Parent Shared Leave Pool was effective October 19, 2017.

- Added language to clarify what acceptable forms of employee written request include for voluntary miscellaneous payroll deductions.
- Clarified that the garnishment and wage assignment section is applicable to all agencies of the state of Washington.

Chapter 75: Chart of Accounts

(Subsections 75.20, 75.30.40, 75.30.50, 75.30.60, 75.40.20, 75.70.10)

- Added new agency: 3070, Department of Children, Youth, and Families.
- Added new accounts: 21U and 22H
- Changed materiality threshold by rollup fund.
- Eliminated account 09M.
- Updated various Sub-subobjects.

Chapter 85: Accounting Procedures

(Subsections 85.34.20, 85.42.50)

- Added shared leave provisions for the Veterans' In-State Service Shared Leave Pool.
- Added illustrative entries for shared leave transactions between state agencies and authorized shared leave pools.

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>.

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>.