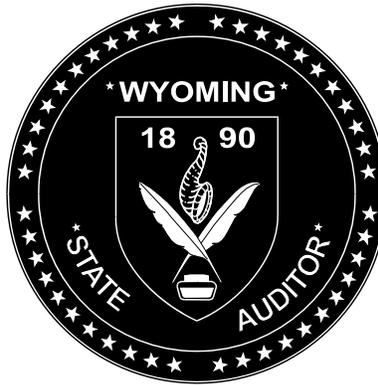


STATE OF WYOMING

STATE AUDITOR'S OFFICE

Agency 003



STRATEGIC PLAN

FY 2015 – 2016
Prepared July 2013

CYNTHIA CLOUD
STATE AUDITOR

WYOMING STATE AUDITOR'S STRATEGIC PLAN
FY 2015-2016

Quality of Life Result

Wyoming State government is a responsible steward of State assets. By the use of advanced technology, it ensures fiscal accountability.

Agency

Wyoming State Auditor's Office

Contribution to Wyoming Quality of Life

The State Auditor's Office is the State's comptroller, chief accountant, and chief payroll officer. The Office has the responsibility of providing a payroll and financial system capable of meeting the requirements of State agencies as together we are held accountable for the expenditure of public funds. Compliance is measured annually through the Office's production of the Comprehensive Annual Financial Report (CAFR) that is audited by an independent audit firm under contract with the Department of Audit.

Basic Facts

The Auditor's Office has 25 authorized fulltime positions. The current 2013-2014 biennium budget is \$ 17,359,370, all general fund.

The Office's primary responsibilities include:

Maintenance and operation of a statewide accounting system, used by all three branches of government, for the efficient accounting, payment, and processing of accounts payables generated by State government, and reconciliation of all warrants and electronic funds transfer transactions. The system is a full accounting system for tracking appropriations, budgets, revenue, expenditures, and grants dependent on agency input.

Production of the Comprehensive Annual Financial Report (CAFR). Compilation of the data is formatted in accordance with the Generally Accepted Accounting Principles and Government Accounting Board Standards, audited by an external audit firm and published for citizen and government use and reference.

Maintenance and operation of a statewide payroll system, used by all three branches of government, for the efficient processing of payroll checks, payroll deductions, payroll adjustments, and tax reporting and remittance on a monthly basis. This includes permanent employees, at-will employment contract employees, part-time seasonal employees, the State apprenticeship program, and legislator pay. We pay approximately 12,000 personnel annually, translating to approximately 9,400 electronic payments and 300 payroll checks each month.

Training agency fiscal and payroll staff on the use of the financial, payroll, and infoAdvantage reporting system; providing constant Help Desk and one-on-one services for access by agency users. There are approximately 800 agency users on the financial

system and approximately 200 payroll users. Training is continual due to turnover in State agencies and system upgrades.

Tracking fund balances and cash balances, which reconcile daily to the State Treasurer's account balances. We process over 1,000,000 transactions annually to over 100,000 vendors.

Agency Divisions:

CAFR Division – responsible to prepare the State's Comprehensive Annual Financial Report, load legislative appropriations to agency budgets, and maintain the fixed asset system, which is integral in the State's financial system.

Technology Division – responsible for the technical operation of the State's web-based financial, payroll, and reporting system.

WOLFS Division – responsible for the functional operation of the State's financial, and reporting system, vendor file maintenance for agencies and to provide training to State agencies on the use of the system.

Payroll Division – responsible for issuance of payroll, payroll support for agencies, purchasing card/travel card program administered by the Auditor's Office for agencies, and reporting and payment of federal taxes, provision of W-2's to employees, and administration of the ESS program.

Performance Measures

Performance of the web-based system.

The Financial System:

The financial system database has over 1500 tables, 53,000 fields of entry, and over 1,000,000 lines of code. The diversity and complexity of State agency requirements to track and account for all accounting procedures require a powerful system.

WOLFS (Wyoming Online Financial System) runs twice weekly to produce the thousands of payments to vendors. Runs are performed at night, when users are off the system. This requires a stretching of State Auditor's Office staff resources to monitor, balance, and prepare payments to be distributed to agencies the morning after the run. There are over 200 state entities in the three branches of government that depend on the WOLFS financial and payroll system.

There is no option but to meet scheduled runs. The processing of State agency vouchers for payments to the thousands of vendors counting on their money must be 100%. Vendors in the State not only include businesses that deliver goods and services, but individual residents who receive workers' compensation payments, retirement checks,

child support payments, Medicaid payments, daycare and foster parent payments, tax rebates to the elderly, crime victim payments, and many more.

The Human Resources System:

In addition, State payroll runs monthly, and the system must accommodate the huge amount of payroll deductions, adjustments, final pays, and calculations relating to retirement, garnishments, and other processes for approximately 9,700 State employees.

The Technology Division of the State Auditor's Office has primary responsibility for the accounting and payroll system programming and performance. The staff consists of five technology specialists. The technical division oversees the State Auditor's contract with the vendor that provides software, hardware, hosting communication lines and disaster recovery. The technical skills necessary for the State Auditor's Office to oversee the functions of the system are very complex. At least one if not more of the technical division is available 24/7 in case of an emergency.

Performance related to producing the Comprehensive Annual Financial Report:

The Comprehensive Annual Financial Report is the primary means for reporting the State's financial activities. W.S. 9-1-403(a)(v) requires that the State Auditor provide annual financial statements prepared in conformance with generally accepted accounting principles (GAAP). The report is required by law, must be completed on deadline, and must be accurate. There is no room for other than 100% performance in this function of the Auditor's Office.

The Auditor's Office has received numerous achievement awards for excellence in financial reporting given by the Government Finance Officers Association of the United States and Canada. The certificate of achievement is only for one year at a time, therefore, excellence and accuracy in the preparation of the report is an annual goal of the CAFR Group. The Group consists of four financial reporting specialists.

Three specific, measurable goals are: 1) Enhance training opportunities for agency users to the maximum through classroom training, Help Desk assistance, one-on-one training, and web-based training, 2) Expand use of the purchasing card to improve efficiency of processing payments, and as a cost savings to agencies, thus to the State, 3) Increase use of electronic fund transfer (EFT) payments to save the large expense of producing checks. These numbers are tracked in the State Auditor's Annual Report.

What Do You Propose To Do To Improve Goal Performance In The Next Two Years?

In addition to the measurable goals above, the administration of State Auditor Cynthia I. Cloud continues the implementation of additional goals as directed by the Auditor, as follows:

1. Increase of Agency Control of Financial Policies - The State Auditor's Office is examining transactions at the State agency level for monitoring of internal controls through a pre-audit program and expects to be able to monitor improvements by individual agencies.
2. Excellence in Financial Reporting – The Office will continue to submit its Comprehensive Annual Report for review to receive the certificate of excellence in financial reporting. The office's goal is to decrease the number of days it takes to complete the CAFR.
3. Education – The Office will continue to conduct meetings for other State agency personnel, including sponsorship of webinars on requirements for financial reporting, updates to Generally Accepted Accounting Principles (GAAP) and Government Accounting Standards requirements.
4. Minimizing Use of Paper – The State Auditor's Office is dedicated to minimizing the use of paper and increasing efficiency of methods of payments by decreasing use of checks as a method of payment. The Office has, through statutory changes, eliminated the requirement that pay advices be printed, and is instead making them available electronically.
5. Employee Self Service – The Office is educating employees on the use of the Employee Self Service program (ESS). This will decrease the use of warrants and give employees the ability to view their benefits information, deduction information, pay information, leave information, advice/check stubs, as well as to update addresses, phone numbers and emergency contact. The Office is adding automatic password resets to the program. As of July 31, 2013 issuance of pay advices is electronic.