

STATE OF WYOMING

ENTITY IDENTIFICATION NUMBER 83-0208667

COMPLIANCE REPORT

JUNE 30, 2011

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable Governor, Members of the Legislature
State of Wyoming
Cheyenne, Wyoming

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units (except as noted below), each major fund, and the aggregate remaining fund information of the State of Wyoming (the "State") as of and for the year ended June 30, 2011, which collectively comprise the State's basic financial statements and have issued our report thereon dated December 27, 2011. We did not audit the financial statements of the Wyoming Community Development Authority, the Wyoming Natural Gas Pipeline Authority, the Wyoming Infrastructure Authority, or the Wyoming Department of Transportation, which are shown as discretely presented component units, or the University of Wyoming Foundation, which is included in the University of Wyoming. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Wyoming Community Development Authority, the Wyoming Natural Gas Pipeline Authority, the Wyoming Infrastructure Authority, the Wyoming Department of Transportation, and the University of Wyoming Foundation portion of the University of Wyoming component units, are based on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financing Reporting

Management of the State is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the State's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in the internal control over financial reporting that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the State's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2011-FSA-01 to be a material weakness.

A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2011-SFA-02 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the State in a separate letter dated December 27, 2011.

The State of Wyoming's responses to the findings identified in our audit are described in the accompanying Corrective Action Plan. We did not audit the State of Wyoming's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Department of Audit, members of the Legislature, management and Federal awarding agencies and is not intended to be, and should not be, used by anyone other than these specified parties.



Cheyenne, Wyoming
December 27, 2011

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND
MATERIAL EFFECT ON EACH MAJOR PROGRAM
AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Honorable Governor, Members of the Legislature
State of Wyoming
Cheyenne, Wyoming

Compliance

We have audited the compliance of the State of Wyoming (the "State") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2011. The State's major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major Federal programs is the responsibility of the State's management. Our responsibility is to express an opinion on the State's compliance based on our audit.

The State of Wyoming's basic financial statements include the operations of the Wyoming Department of Transportation, University of Wyoming, Wyoming Business Council, and the Wyoming Community Development Authority which received approximately \$545 million in Federal awards which is not included in the accompanying schedule of expenditures of Federal awards for the year ended June 30, 2011. Our audit, described below, did not include the operations of the Wyoming Department of Transportation, University of Wyoming, Wyoming Business Council, and the Wyoming Community Development Authority because these entities had separate audits performed and reported on in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the State's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the State's compliance with those requirements.

In our opinion, the State of Wyoming complied, in all material respects, with the requirements referred to above that are applicable to each of its major Federal programs for the year ended June 30, 2011. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2011-SA-01, 2011-SA-02 and 2011-SA-05.

Internal Control over Compliance

Management of the State is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to Federal programs. In planning and performing our audit, we considered the State's internal control over compliance with the requirements that could have a direct and material effect on a major Federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of the internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2011-SA-01 through 2011-SA-05 to be significant deficiencies.

The State of Wyoming's written response to the findings identified in our audit is described in the accompanying Corrective Action Plan (Exhibit I). We did not audit the State of Wyoming's responses and, accordingly, we express no opinion on them.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units (except as noted below), each major fund, and the aggregate remaining fund information of the State of Wyoming as of and for the year ended June 30, 2011, and have issued our report thereon dated December 27, 2011. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the State of Wyoming's basic financial statements. We did not audit the financial statements of the Wyoming Department of Transportation, the Wyoming Community Development Authority, the Wyoming Natural Gas Pipeline Authority, the Wyoming Infrastructure Authority, and the University of Wyoming Foundation included in the University of Wyoming, which are shown as discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Wyoming Natural Gas Pipeline Authority, the Wyoming Infrastructure Authority, the Wyoming Department of Transportation, the Wyoming Community Development Authority, and the University of Wyoming Foundation portion of the University of Wyoming component units, are based on the reports of the other auditors. The accompanying schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Department of Audit, members of the Legislature, management and Federal awarding agencies and is not intended to be, and should not be, used by anyone other than these specified parties.

Mc Gee, Hearne & Paiz, LLP

Cheyenne, Wyoming
March 9, 2012, except for that portion which addresses the schedule of expenditures
of Federal awards, as to which the date is December 27, 2011

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended June 30, 2011

Federal Grantor	Total Expenditures
Direct Funding:	
U.S. Department of Agriculture	\$ 99,442,499
U.S. Department of Commerce	1,392,986
U.S. Department of Defense	19,726,392
U.S. Department of Housing and Urban Development	292,402
U.S. Department of the Interior	68,167,738
U.S. Department of Justice	6,648,444
U.S. Department of Labor	210,420,383
U.S. Department of Transportation	1,054,572
National Endowment for the Arts and the Humanities	2,131,609
U.S. Department of Veterans Affairs	49,418
Environmental Protection Agency	39,709,398
U.S. Department of Energy	4,897,173
U.S. Department of Education	169,967,095
National Archives and Records Administration	24,044
U.S. Election Assistance Commission	644,757
U.S. Department of Health and Human Services	451,078,496
Corporation for National and Community Service	31,664
Executive Office of the President	854,453
Social Security Administration	3,143,298
U.S. Department of Homeland Security	9,319,657
Other Federal Financial Awards	2,536,217
Total Direct Funding	1,091,532,695
Pass-Through Funding:	
Montana Department of Labor and Industry	355,580
Western Governors Association	35,047
Total Pass-Through Funding	390,627
Total Federal Financial Awards	\$ 1,091,923,322

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<u>DIRECT FUNDING</u>		
U.S. DEPARTMENT OF AGRICULTURE:		
<i>Plant and Animal Disease, Pest Control, and Animal Care</i>		
Administered by Wyoming Game and Fish Department	10.025	\$ 451,331
Administered by Department of Agriculture	10.025	160,766
Administered by Livestock Board	10.025	217,986
		830,083
<i>Federal-State Marketing Improvement Program</i>		
Administered by Department of Agriculture	10.156	49,544
<i>Market Protection and Promotion</i>		
Administered by Department of Agriculture	10.163	40,047
<i>Specialty Crop Block Grant Program - Farm Bill</i>		
Administered by Department of Agriculture	10.170	170,737
<i>State Mediation Grants</i>		
Administered by Department of Agriculture	10.435	92,213
<i>Cooperative Agreements with States for Intrastate Meat and Poultry Inspection</i>		
Administered by Department of Agriculture	10.475	438,347
<i>Supplemental Nutrition Assistance Program</i>		
Administered by Department of Family Services	10.551	54,161,795
<i>School Breakfast Program</i>		
Administered by Department of Education	10.553	3,205,936
<i>National School Lunch Program</i>		
Administered by Department of Education	10.555	13,078,108
<i>Special Milk Program for Children</i>		
Administered by Department of Education	10.556	31,802
<i>Special Supplemental Nutrition Program for Women, Infants and Children</i>		
Administered by Department of Health	10.557	8,522,919
<i>Child and Adult Care Food Program</i>		
Administered by Department of Education	10.558	5,432,341
<i>Summer Food Service Program for Children</i>		
Administered by Department of Education	10.559	546,773

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>State Administrative Expenses for Child Nutrition</i> Administered by Department of Education	10.560	\$ 1,023,575
<i>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program</i> Administered by Department of Family Services	10.561	6,322,282
<i>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program, Recovery Act</i> Administered by Department of Family Services	10.561 ARRA	925
<i>Emergency Food Assistance Program (Administrative Costs)</i> Administered by Department of Family Service	10.568	70,831
<i>Emergency Food Assistance Program (Administrative Costs), Recovery Act</i> Administered by Department of Family Service	10.568 ARRA	60,655
<i>Emergency Food Assistance Program (Food Commodities)</i> Administered by Department of Family Service	10.569	843,546
<i>Team Nutrition Grants</i> Administered by Department of Education	10.574	118,999
<i>WIC Grants to States (WGS), Recovery Act</i> Administered by Department of Health	10.578 ARRA	247,725
<i>Child Nutrition Discretionary Grants Limited Availability, Recovery Act</i> Administered by Department of Education	10.579 ARRA	4,183
<i>Fresh Fruit and Vegetable Program</i> Administered by Department of Education	10.582	1,178,397
<i>Cooperative Forestry Assistance</i> Administered by Office of State Lands and Investments	10.664	2,480,771
Administered by Department of Agriculture	10.664	167,754
		<hr/> 2,648,525
<i>Fire Simulator Trailer</i> Administered by Office of State Lands and Investments	10.667	20,486
<i>Rural Development, Forestry, and Communities</i> Administered by Office of State Lands and Investments	10.672	46,226
<i>Forest Legacy Program</i> Administered by Office of State Lands and Investments	10.676	5,811

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>Recovery Act of 2009 - Wildland Fire Management, Recovery Act</i> Administered by Office of State Lands and Investments	10.688 ARRA	\$ 249,688
Total U.S. Department of Agriculture		99,442,499
U.S. DEPARTMENT OF COMMERCE:		
<i>Public Safety Interoperable Communications Grant Program</i> Administered by Office of Homeland Security	11.555	1,392,986
Total U.S. Department of Commerce		1,392,986
U.S. DEPARTMENT OF DEFENSE:		
<i>Military Construction, National Guard</i> Administered by Adjutant General (Military Department)	12.400	1,575,992
<i>National Guard Military Operations and Maintenance (O & M) Projects</i> Administered by Adjutant General (Military Department)	12.401	13,466,830
<i>National Guard Military Operations and Maintenance (O & M) Projects, Recovery Act</i> Administered by Adjutant General (Military Department)	12.401 ARRA	3,127,789
<i>National Guard ChalleNGe Program</i> Administered by Adjutant General (Military Department)	12.404	1,555,781
Total U.S. Department of Defense		19,726,392
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:		
<i>Emergency Shelter Grants Program</i> Administered by Department of Health	14.231	92,566
<i>Housing Opportunities for Persons with AIDS</i> Administered by Department of Health	14.241	199,836
Total U.S. Department of Housing and Urban Development		292,402
U.S. DEPARTMENT OF THE INTERIOR:		
<i>Cultural Resource Management</i> Administered by Wyoming Game and Fish Department	15.224	58,448

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>National Fire Plan - Wildland Urban Interface Community Fire Assistance</i> Administered by Wyoming Game and Fish Department	15.228	\$ 12,742
<i>Fish, Wildlife and Plant Conservation Resource Management</i> Administered by Wyoming Game and Fish Department	15.231	128,215
<i>Environmental Quality and Protection Resource Management</i> Administered by Department of Environmental Quality	15.236	172,512
<i>Environmental Quality and Protection Resource Management, Recovery Act</i> Administered by Department of Environmental Quality	15.236 ARRA	958,461
<i>Challenge Cost Share</i> Administered by Wyoming Game and Fish Department	15.238	102,156
<i>Management Initiatives</i> Administered by Department of Agriculture	15.239	251,324
<i>Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining</i> Administered by Department of Environmental Quality	15.250	2,187,248
<i>Abandoned Mine Land Reclamation (AMLR) Program</i> Administered by Department of Environmental Quality	15.252	46,383,933
<i>Federal Oil and Gas Royalty Management</i> Administered by Department of Audit	15.427	2,285,446
<i>Recreation Resource Management, Recovery Act</i> Administered by Department of State Parks and Cultural Resources	15.524 ARRA	464,369
<i>Sport Fish Restoration Program</i> Administered by Wyoming Game and Fish Department	15.605	5,644,054
<i>Fish and Wildlife Management Assistance</i> Administered by Wyoming Game and Fish Department	15.608	59,602
<i>Wildlife Restoration and Basic Hunter Education</i> Administered by Wyoming Game and Fish Department	15.611	7,168,069
<i>Rare and Endangered Species Conservation</i> Administered by Wyoming Game and Fish Department	15.612	102,133

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>Cooperative Endangered Species Conservation Fund</i> Administered by Wyoming Game and Fish Department	15.615	\$ 72,795
<i>Landowner Incentive Program</i> Administered by Wyoming Game and Fish Department	15.633	49,345
<i>State Wildlife Grants</i> Administered by Wyoming Game and Fish Department	15.634	476,120
<i>Research Grants (Generic)</i> Administered by Wyoming Game and Fish Department	15.650	64,369
<i>Migratory Bird Monitoring, Assessment and Conservation</i> Administered by Wyoming Game and Fish Department	15.655	12,449
<i>U.S. Geological Survey - Research and Data Collection</i> Administered by Wyoming State Geological Survey	15.808	1,945
<i>National Cooperative Geologic Mapping Program</i> Administered by Wyoming State Geological Survey	15.810	30,836
<i>National Geological and Geophysical Data Preservation Program, Recovery Act</i> Administered by Wyoming State Geological Survey	15.814 ARRA	11,667
<i>Volcano Hazards Program Research and Monitoring, Recovery Act</i> Administered by Wyoming State Geological Survey	15.818 ARRA	48,246
<i>Historic Preservation Fund Grants-in-Aid</i> Administered by Department of State Parks and Cultural Resources	15.904	1,079,525
<i>Outdoor Recreation - Acquisition, Development and Planning</i> Administered by Department of State Parks and Cultural Resources	15.916	<u>341,729</u>
Total U.S. Department of the Interior		<u>68,167,738</u>
U.S. DEPARTMENT OF JUSTICE:		
<i>Sexual Assault Services Formula Program</i> Administered by Attorney General	16.017	121,342
<i>Protection of Voting Rights</i> Administered by Secretary of State	16.104	94,520
<i>Juvenile Justice and Delinquency Prevention - Allocation to States</i> Administered by Department of Family Services	16.540	223,665
		Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>Part E - Developing, Testing and Demonstrating Promising New Programs</i> Administered by Attorney General	16.541	\$ 101,693
<i>Missing Children's Assistance</i> Administered by Attorney General	16.543	165,689
<i>Title V - Delinquency Prevention Program</i> Administered by Department of Family Services	16.548	19,415
<i>State Criminal Alien Assistance Program</i> Administered by Department of Corrections	16.572	92,026
<i>Crime Victim Assistance</i> Administered by Attorney General	16.575	946,764
<i>Crime Victim Compensation</i> Administered by Attorney General	16.576	638,620
<i>Violence Against Women Formula Grants</i> Administered by Attorney General	16.588	719,365
<i>Violence Against Women Formula Grants, Recovery Act</i> Administered by Attorney General	16.588 ARRA	30,546
<i>Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program</i> Administered by Attorney General	16.589	360,490
<i>Corrections-Technical Assistance/Clearinghouse</i> Administered by Attorney General	16.603	1,500
<i>Bulletproof Vest Partnership Program</i> Administered by Department of Corrections	16.607	13,765
<i>Enforcing Underage Drinking Laws Programs</i> Administered by Department of Health	16.727	765,833
<i>Edward Byrne Memorial Justice Assistance Grant Program</i> Administered by Attorney General	16.738	731,561
<i>Forensic DNA Backlog Reduction Program</i> Administered by Attorney General	16.741	515,681
<i>Paul Coverdell Forensic Sciences Improvement Grant Program</i> Administered by Attorney General	16.742	242,710

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>Convicted Offender and/or Arrestee DNA Backlog Reduction Program</i> Administered by Attorney General	16.748	\$ 58,977
<i>Recovery Act - Internet Crimes Against Children Task Force Program (ICAC), Recovery Act</i> Administered by Attorney General	16.800 ARRA	96,722
<i>Recovery Act - State Victim Assistance Formula Grant Program, Recovery Act</i> Administered by Attorney General	16.801 ARRA	16,413
<i>Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories, Recovery Act</i> Administered by Attorney General	16.803 ARRA	600,682
<i>John R. Justice Prosecutors and Defenders Incentive Act</i> Administered by Public Defender	16.816	<u>90,465</u>
Total U.S. Department of Justice		<u>6,648,444</u>
U.S. DEPARTMENT OF LABOR:		
<i>Labor Force Statistics</i> Administered by Department of Workforce Services	17.002	718,134
<i>Compensation and Working Conditions</i> Administered by Department of Workforce Services	17.005	81,333
<i>Labor Certification for Alien Workers</i> Administered by Department of Workforce Services	17.203	68,618
<i>Employment Service - Wagner-Peyser Funded Activities</i> Administered by Department of Workforce Services	17.207	4,162,862
<i>Employment Service - Wagner-Peyser Funded Activities, Recovery Act</i> Administered by Department of Workforce Services	17.207 ARRA	1,356,320
<i>Unemployment Insurance</i> Administered by Department of Workforce Services	17.225	139,391,127
<i>Unemployment Insurance, Recovery Act</i> Administered by Department of Workforce Services	17.225 ARRA	52,816,473
<i>Senior Community Service Employment Program</i> Administered by Department of Workforce Services	17.235	603,737
		Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>Senior Community Service Employment Program, Recovery Act</i> Administered by Department of Workforce Services	17.235 ARRA	\$ 20,029
<i>Trade Adjustment Assistance</i> Administered by Department of Workforce Services	17.245	237,398
<i>WIA Adult Program</i> Administered by Department of Workforce Services	17.258	2,576,277
<i>WIA Adult Program, Recovery Act</i> Administered by Department of Workforce Services	17.258 ARRA	350,600
<i>WIA Youth Activities</i> Administered by Department of Workforce Services	17.259	2,954,694
<i>WIA Youth Activities, Recovery Act</i> Administered by Department of Workforce Services	17.259 ARRA	1,254,045
<i>WIA Dislocated Workers</i> Administered by Department of Workforce Services	17.260	415,016
<i>WIA Dislocated Workers, Recovery Act</i> Administered by Department of Workforce Services	17.260 ARRA	269,494
<i>Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, Recovery Act</i> Administered by Department of Workforce Services	17.275 ARRA	1,153,470
<i>Occupational Safety and Health - State Program</i> Administered by Department of Employment	17.503	718,678
<i>Consultation Agreements</i> Administered by Department of Employment	17.504	564,759
<i>Disabled Veterans' Outreach Program (DVOP)</i> Administered by Department of Workforce Services	17.801	466,966
<i>Local Veterans' Employment Representative Program</i> Administered by Department of Workforce Services	17.804	<u>240,353</u>
Total U.S. Department of Labor		<u>210,420,383</u>

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
U.S. DEPARTMENT OF TRANSPORTATION:		
<i>Recreational Trails Program</i>		
Administered by Department of State Parks and Cultural Resources	20.219	\$ 999,179
<i>Interagency Hazardous Materials Public Sector Training and Planning Grants</i>		
Administered by Office of Homeland Security	20.703	<u>55,393</u>
Total U.S. Department of Transportation		<u>1,054,572</u>
NATIONAL ENDOWMENT FOR THE ARTS AND THE HUMANITIES:		
<i>Promotion of the Arts - Partnership Agreements</i>		
Administered by Department of State Parks and Cultural Resources	45.025	619,580
<i>Promotion of the Arts - Partnership Agreements, Recovery Act</i>		
Administered by Department of State Parks and Cultural Resources	45.025 ARRA	193,548
<i>Grants to States</i>		
Administered by Department of Administration and Information	45.310	<u>1,318,481</u>
Total National Endowment for the Arts and the Humanities		<u>2,131,609</u>
U.S. DEPARTMENT OF VETERANS AFFAIRS:		
<i>All-Volunteer Force Educational Assistance</i>		
Administered by Adjutant General (Military Department)	64.124	<u>49,418</u>
Total U.S. Department of Veterans Affairs		<u>49,418</u>
ENVIRONMENTAL PROTECTION AGENCY:		
<i>State Indoor Radon Grants</i>		
Administered by Department of Health	66.032	88,273
<i>National Clean Diesel Emission Reduction Program, Recovery Act</i>		
Administered by Department of Environmental Quality	66.039 ARRA	254,205
<i>State Clean Diesel Grant Program</i>		
Administered by Department of Environmental Quality	66.040	545,314

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>State Clean Diesel Grant Program, Recovery Act</i> Administered by Department of Environmental Quality	66.040 ARRA	\$ 1,716,003
<i>Water Pollution Control State, Interstate, and Tribal Program Support</i> Administered by Department of Environmental Quality	66.419	38,613
<i>State Underground Water Source Protection</i> Administered by Oil and Gas Conservation Commission	66.433	196,000
<i>Water Quality Management Planning</i> Administered by Department of Environmental Quality	66.454	182,294
<i>Water Quality Management Planning, Recovery Act</i> Administered by Department of Environmental Quality	66.454 ARRA	63,141
<i>Capitalization Grants for Clean Water State Revolving Funds</i> Administered by Office of State Lands and Investments	66.458	2,984,046
Administered by Department of Environmental Quality	66.458	89,683
		<u>3,073,729</u>
<i>Capitalization Grants for Clean Water State Revolving Funds, Recovery Act</i> Administered by Office of State Lands and Investments	66.458 ARRA	7,154,468
<i>Nonpoint Source Implementation Grants</i> Administered by Department of Environmental Quality	66.460	1,628,782
<i>Capitalization Grants for Drinking Water State Revolving Funds</i> Administered by Office of State Lands and Investments	66.468	9,989,856
Administered by Department of Environmental Quality	66.468	107,537
Administered by Water Development Commission	66.468	50,748
		<u>10,148,141</u>
<i>Capitalization Grants for Drinking Water State Revolving Funds, Recovery Act</i> Administered by Office of State Lands and Investments	66.468 ARRA	8,130,715
<i>State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs</i> Administered by Department of Environmental Quality	66.471	28,423
<i>Performance Partnership Grants</i> Administered by Department of Environmental Quality	66.605	3,724,261
<i>PMZ.5 (Section 103)</i> Administered by Department of Environmental Quality	66.606	239,506

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>Environmental Information Exchange Network Grant Program and Related Assistance</i> Administered by Department of Environmental Quality	66.608	\$ 282,746
<i>Consolidated Pesticide Enforcement Cooperative Agreements</i> Administered by Department of Agriculture	66.700	98,931
<i>Superfund State, Political Subdivision, and Indian Tribe Site Specific Cooperative Agreements</i> Administered by Department of Environmental Quality	66.802	2,652
<i>Underground Storage Tank Prevention, Detection and Compliance Program</i> Administered by Department of Environmental Quality	66.804	306,302
<i>Leaking Underground Storage Tank Trust Fund Corrective Action Program</i> Administered by Department of Environmental Quality	66.805	364,838
<i>Leaking Underground Storage Tank Trust Fund Corrective Action Program, Recovery Act</i> Administered by Department of Environmental Quality	66.805 ARRA	534,796
<i>State and Tribal Response Program Grants</i> Administered by Department of Environmental Quality	66.817	<u>907,265</u>
Total Environmental Protection Agency		<u>39,709,398</u>
U.S. DEPARTMENT OF ENERGY:		
<i>Weatherization Assistance for Low-Income Persons</i> Administered by Department of Family Services	81.042	648,120
<i>Weatherization Assistance for Low-Income Persons, Recovery Act</i> Administered by Department of Family Services	81.042 ARRA	3,915,663
<i>Fossil Energy Research and Development</i> Administered by Department of Environmental Quality	81.089	3,815
<i>Transport of Transuranic Wastes to the Waste Isolation Pilot Plant States and Tribal Concerns, Proposed Solutions</i> Administered by Office of Homeland Security	81.106	104,522
<i>Electricity Delivery and Energy Reliability, Research, Development and Analysis, Recovery Act</i> Administered by Public Service Commission	81.122 ARRA	<u>225,053</u>
Total U.S. Department of Energy		<u>4,897,173</u>

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
U.S. DEPARTMENT OF EDUCATION:		
<i>Adult Education - Basic Grants to States</i> Administered by Wyoming Community College Commission	84.002	\$ 645,223
<i>Title I Grants to Local Educational Agencies</i> Administered by Department of Education	84.010	31,316,729
<i>Migrant Education - State Grant Program</i> Administered by Department of Education	84.011	219,934
<i>Title I State Agency Program for Neglected and Delinquent Children and Youth</i> Administered by Department of Education	84.013	704,997
<i>Special Education - Grants to States</i> Administered by Department of Education	84.027	25,093,371
<i>Federal Work Study Program</i> Administered by Department of Education	84.033	392
<i>Career and Technical Education - Basic Grants to States</i> Administered by Department of Education	84.048	4,201,751
<i>Leveraging Educational Assistance Partnership</i> Administered by Wyoming Community College Commission	84.069	54,706
<i>Rehabilitation Services - Vocational Rehabilitation Grants to States</i> Administered by Department of Workforce Services	84.126	8,966,502
<i>Independent Living - State Grants</i> Administered by Department of Workforce Services	84.169	278,563
<i>Special Education - Preschool Grants</i> Administered by Department of Education	84.173	956,822
<i>Rehabilitation Services - Independent Living Services for Older Individuals who are Blind</i> Administered by Department of Workforce Services	84.177	208,970
<i>Special Education - Grants for Infants and Families</i> Administered by Department of Health	84.181	2,201,197
<i>Byrd Honors Scholarships</i> Administered by Department of Education	84.185	57,000

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>Safe and Drug-Free Schools and Communities - State Grants</i> Administered by Department of Education	84.186	\$ 687,075
<i>Supported Employment Services for Individuals with the Most Significant Disabilities</i> Administered by Department of Workforce Services	84.187	289,028
<i>Education for Homeless Children and Youth</i> Administered by Department of Education	84.196	215,197
<i>Even Start - State Educational Agencies</i> Administered by Department of Education	84.213	499,820
<i>Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training</i> Administered by Department of Workforce Services	84.265	18,883
<i>Twenty-First Century Community Learning Centers</i> Administered by Department of Education	84.287	4,160,666
<i>Foreign Language Assistance</i> Administered by Department of Education	84.293	12,418
<i>Education Technology State Grants</i> Administered by Department of Education	84.318	802,925
<i>Special Education - State Personnel Development</i> Administered by Department of Education	84.323	223,806
<i>Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities</i> Administered by Department of Education	84.326	37,303
<i>Grants to States for Workplace and Community Transition Training for Incarcerated Individuals</i> Administered by Department of Corrections	84.331	64,090
<i>Reading First State Grants</i> Administered by Department of Education	84.357	306,200
<i>English Language Acquisition Grants</i> Administered by Department of Education	84.365	424,812
<i>Mathematics and Science Partnerships</i> Administered by Department of Education	84.366	668,924

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>Improving Teacher Quality State Grants</i> Administered by Department of Education	84.367	\$ 13,567,374
<i>Grants for State Assessments and Related Activities</i> Administered by Department of Education	84.369	3,772,682
<i>Striving Readers</i> Administered by Department of Education	84.371	28,360
<i>School Improvement Grants</i> Administered by Department of Education	84.377	705,731
<i>Education Technology, State Grants, Recovery Act</i> Administered by Department of Education	84.386 ARRA	2,523,022
<i>Education for Homeless Children and Youth, Recovery Act</i> Administered by Department of Education	84.387 ARRA	76,821
<i>School Improvement, Recovery Act</i> Administered by Department of Education	84.388 ARRA	990,465
<i>Title I Grants to Local Educational Agencies, Recovery Act</i> Administered by Department of Education	84.389 ARRA	15,773,223
<i>Rehabilitation Services - Vocational Rehabilitation Grants to States, Recovery Act</i> Administered by Department of Workforce Services	84.390 ARRA	838,165
<i>Special Education Grants to States, Recovery Act</i> Administered by Department of Education	84.391 ARRA	13,299,452
<i>Special Education - Preschool Grants, Recovery Act</i> Administered by Department of Education	84.392 ARRA	423,011
<i>Special Education - Grants for Infants and Families, Recovery Act</i> Administered by Department of Health	84.393 ARRA	1,253,862
<i>State Fiscal Education Stabilization Fund, Recovery Act</i> Administered by Department of Office of State Lands and Investments	84.394 ARRA	19,838,140
<i>State Fiscal Stabilization Fund (SFSF) Government Services, Recovery Act</i> Administered by Department of Office of State Lands and Investments	84.397 ARRA	7,663,702
<i>Independent Living State Grants, Recovery Act</i> Administered by Department of Workforce Services	84.398 ARRA	99,096

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>Education Jobs Fund, Recovery Act</i> Administered by Department of Education	84.410 ARRA	\$ 5,796,685
Total U.S. Department of Education		169,967,095
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:		
<i>National Historic Publications and Records Grants</i> Administered by Department of State Parks and Cultural Resources	89.003	24,044
Total National Archives and Records Administration		24,044
U.S. ELECTION ASSISTANCE COMMISSION:		
<i>Help America Vote Act Requirements Payments</i> Administered by Secretary of State	90.401	644,757
Total Election Assistance Commission		644,757
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:		
<i>Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect and Exploitation</i> Administered by Department of Health	93.041	27,884
<i>Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals</i> Administered by Department of Health	93.042	96,532
<i>Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services</i> Administered by Department of Health	93.043	116,170
<i>Special Programs for the Aging - Title III, Part B - Grants for Supportive Service and Senior Centers</i> Administered by Department of Health	93.044	1,893,858
<i>Special Programs for the Aging - Title III, Part C - Nutrition Services</i> Administered by Department of Health	93.045	3,471,984
<i>Special Programs for the Aging - Title IV and Title II, Discretionary Projects</i> Administered by Department of Health	93.048	147,907

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>National Family Caregiver Support, Title III, Part E</i> Administered by Department of Health	93.052	\$ 811,410
<i>Nutrition Services Incentive Program</i> Administered by Department of Health	93.053	747,927
<i>Public Health Emergency Preparedness</i> Administered by Department of Health	93.069	5,220,907
<i>Emergency System for Advance Registration of Volunteer Health Professionals</i> Administered by Department of Health	93.089	17,252
<i>Affordable Care Act (ACA) Personal Responsibility Education Program</i> Administered by Department of Health	93.092	4,470
<i>Maternal and Child Health Federal Consolidated Programs</i> Administered by Department of Health	93.110	188,879
<i>Project Grants and Cooperative Agreements for Tuberculosis Control Programs</i> Administered by Department of Health	93.116	220,377
<i>Emergency Medical Services for Children</i> Administered by Department of Health	93.127	121,376
<i>Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices</i> Administered by Department of Health	93.130	99,658
<i>Injury Prevention and Control Research and State and Community Based Programs</i> Administered by Department of Health	93.136	78,575
<i>Projects for Assistance in Transition from Homelessness (PATH)</i> Administered by Department of Health	93.150	176,304
<i>State Rural Hospital Flexibility Program</i> Administered by Department of Health	93.241	478,842
<i>Substance Abuse and Mental Health Services - Projects of Regional and National Significance</i> Administered by Department of Health	93.243	2,023,462
<i>Universal Newborn Hearing Screening</i> Administered by Department of Health	93.251	320,281

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>Immunization Grants - Administrative</i> Administered by Department of Health	93.268	\$ 1,091,140
<i>Immunization Grants - Vaccine</i> Administered by Department of Health	93.268	678,228
<i>Adult Viral Hepatitis Prevention and Control</i> Administered by Department of Health	93.270	27,601
<i>Centers for Disease Control and Prevention - Investigations and Technical Assistance</i> Administered by Department of Health	93.283	3,826,542
<i>National Institutes of Health Pediatric Research Loan Repayment Program</i> Administered by Department of Health	93.285	5,826
<i>Comprehensive School Health</i> Administered by Department of Health	93.293	213,507
<i>State Partnership Grant Program to Improve Minority Health</i> Administered by Department of Health	93.296	134,692
<i>Small Rural Hospital Improvement Grants Program</i> Administered by Department of Health	93.301	159,387
<i>ARRA - State Primary Care Offices, Recovery Act</i> Administered by Department of Health	93.414 ARRA	20,394
<i>Strengthening Public Health Infrastructure for Improved Health Outcomes</i> Administered by Department of Health	93.507	1,251
<i>Affordable Care Act (ACA): State Health Care Workforce Development Grants</i> Administered by Department of Workforce Services	93.509	48,125
<i>93.518-Affordable Care Act - Medical Improvements for Patients and Providers</i> Administered by Department of Health	93.518	14,188
<i>Affordable Care Act (ACA) Centers for Disease Control and Prevention: Communities Putting Prevention to Work</i> Administered by Department of Health	93.520	42,800

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements</i> Administered by Department of Health	93.521	\$ 151,357
<i>State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges</i> Administered by Department of Insurance	93.525	60,553
<i>Promoting Safe and Stable Families</i> Administered by Department of Family Services	93.556	253,920
<i>Temporary Assistance for Needy Families</i> Administered by Department of Family Services	93.558	25,150,259
<i>Child Support Enforcement</i> Administered by Department of Family Services	93.563	4,402,231
<i>Child Support Enforcement, Recovery Act</i> Administered by Department of Family Services	93.563 ARRA	985,261
<i>Low-Income Home Energy Assistance</i> Administered by Department of Family Services	93.568	10,871,443
<i>Community Services Block Grant</i> Administered by Department of Health	93.569	3,600,760
<i>Child Care and Development Block Grant</i> Administered by Department of Family Services	93.575	2,514,516
<i>Child Care and Development Block Grant, Recovery Act</i> Administered by Department of Family Services	93.575 ARRA	1,000,298
<i>State Court Improvement Program</i> Administered by Supreme Court	93.586	320,138
<i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund</i> Administered by Department of Family Services	93.596	5,922,949
<i>Grants to States for Access and Visitation Programs</i> Administered by Department of Family Services	93.597	96,072

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>Chafee Education and Training Vouchers Program (ETV)</i> Administered by Department of Family Services	93.599	\$ 74,244
<i>Adoption Incentive Payments</i> Administered by Department of Family Services	93.603	10,000
<i>Voting Access for Individuals with Disabilities - Grants to States</i> Administered by Secretary of State	93.617	58,244
<i>Developmental Disabilities Basic Support and Advocacy Grants</i> Administered by Attorney General	93.630	337,413
<i>Children's Justice Grants to States</i> Administered by Department of Family Services	93.643	67,419
<i>Stephanie Tubbs Jones Child Welfare Services Program</i> Administered by Department of Family Services	93.645	121,223
<i>Foster Care - Title IV-E</i> Administered by Department of Family Services	93.658	3,153,852
<i>Foster Care - Title IV-E, Recovery Act</i> Administered by Department of Family Services	93.658 ARRA	98,173
<i>Social Services Block Grant</i> Administered by Department of Family Services	93.667	3,011,524
<i>Child Abuse and Neglect State Grants</i> Administered by Department of Family Services	93.669	332,905
<i>Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes</i> Administered by Attorney General	93.671	692,697
<i>Child Abuse Challenge Grants</i> Administered by Department of Family Services	93.672	121,016
<i>Chafee Foster Care Independence Program</i> Administered by Department of Family Services	93.674	443,817
<i>Aging Home-Delivered Nutrition Services for States, Recovery Act</i> Administered by Department of Health	93.705 ARRA	160,000

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>Aging Congregate Nutrition Services for States, Recovery Act</i> Administered by Department of Health	93.707 ARRA	\$ 325,000
<i>ARRA-Head Start, Recovery Act</i> Administered by Department of Family Services	93.708 ARRA	17,337
<i>ARRA-Community Services Block Grant, Recovery Act</i> Administered by Department of Health	93.710 ARRA	1,238,538
<i>ARRA-Immunization, Recovery Act</i> Administered by Department of Health	93.712 ARRA	199,330
<i>ARRA-Survey and Certification Ambulatory Surgical Center Healthcare - Associated Infection (ASC-HAI) Prevention Initiative, Recovery Act</i> Administered by Department of Health	93.720 ARRA	9,362
<i>ARRA-Prevention and Wellness - State, Territories and Pacific Islands, Recovery Act</i> Administered by Department of Health	93.723 ARRA	516,785
<i>Children's Health Insurance Program</i> Administered by Department of Health	93.767	10,330,901
<i>State Medicaid Fraud Control Units</i> Administered by Attorney General	93.775	276,152
<i>State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare</i> Administered by Department of Health	93.777	1,820,365
<i>Medical Assistance Program</i> Administered by Department of Family Services	93.778	3,211,093
Administered by Department of Health	93.778	288,216,099
		<u>291,427,192</u>
<i>Medical Assistance Program, Recovery Act</i> Administered by Department of Health	93.778 ARRA	48,788,012
<i>Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations</i> Administered by Department of Insurance	93.779	202,968
<i>Grants to States for Operation of Qualified High-Risk Pools</i> Administered by Department of Insurance	93.780	550,965

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>National Bioterrorism Hospital Preparedness Program</i> Administered by Department of Health	93.889	\$ 1,193,139
<i>Grants to States for Operation of Offices of Rural Health</i> Administered by Department of Health	93.913	194,460
<i>HIV Care Formula Grants</i> Administered by Department of Health	93.917	604,899
<i>Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease</i> Administered by Department of Health	93.918	267,677
<i>Special Projects of National Significance</i> Administered by Department of Health	93.928	20,596
<i>HIV Prevention Activities - Health Department Based</i> Administered by Department of Health	93.940	884,048
<i>HIV Demonstration, Research, Public and Professional Education Projects</i> Administered by Department of Health	93.941	80,302
<i>Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs</i> Administered by Department of Health	93.946	132,868
<i>Block Grants for Community Mental Health Services</i> Administered by Department of Health	93.958	484,094
<i>Block Grants for Prevention and Treatment of Substance Abuse</i> Administered by Department of Health	93.959	3,305,532
<i>Preventive Health Services - Sexually Transmitted Diseases Control Grants</i> Administered by Department of Health	93.977	280,352
<i>Preventive Health and Health Services Block Grant</i> Administered by Department of Health	93.991	252,801
<i>Maternal and Child Health Services Block Grant to the States</i> Administered by Department of Health	93.994	<u>1,134,801</u>
Total U.S. Department of Health and Human Services		<u>451,078,496</u>

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:		
<i>Learn and Serve America - School and Community Based Programs</i> Administered by Department of Education	94.004	\$ 31,664
Total Corporation for National and Community Service		31,664
EXECUTIVE OFFICE OF THE PRESIDENT:		
<i>High Intensity Drug Trafficking Areas Program</i> Administered by Attorney General	95.001	854,453
Total Executive Office of the President		854,453
SOCIAL SECURITY ADMINISTRATION:		
<i>Social Security - Disability Insurance</i> Administered by Department of Workforce Services	96.001	2,798,759
<i>Social Security - Survivors Insurance</i> Administered by Department of Family Services	96.004	256,067
<i>Supplemental Security Income</i> Administered by Department of Family Services	96.006	88,472
Total Social Security Administration		3,143,298
U.S. DEPARTMENT OF HOMELAND SECURITY:		
<i>Boating Safety Financial Assistance</i> Administered by Wyoming Game and Fish Department	97.012	326,391
<i>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</i> Administered by Office of Homeland Security	97.036	1,768,552
<i>Emergency Management Performance Grants</i> Administered by Office of Homeland Security	97.042	1,670,398
<i>State Fire Training Systems Grants</i> Administered by Fire Prevention and Electrical Safety	97.043	32,857
<i>Pre-Disaster Mitigation</i> Administered by Office of Homeland Security	97.047	57,548

Continued

STATE OF WYOMING

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>Interoperable Emergency Communications</i> Administered by Office of Homeland Security	97.055	\$ 221,231
<i>Homeland Security Grant Program</i> Administered by Office of Homeland Security	97.067	5,094,402
<i>Buffer Zone Protection Program (BZPP)</i> Administered by Office of Homeland Security	97.078	132,877
<i>Earthquake Consortium</i> Administered by Wyoming State Geological Survey	97.082	15,401
Total U.S. Department of Homeland Security		9,319,657
OTHER FEDERAL FINANCIAL AWARDS:		
<i>Common Core of Data</i> Administered by Department of Education	None	14,604
<i>NAEP State Coordinator</i> Administered by Department of Education	None	120,996
<i>Ed Facts</i> Administered by Department of Education	None	6,860
<i>BLM Coop Agreement</i> Administered by Department of Environmental Quality	None	20,208
<i>Pipeline Safety Grant Program</i> Administered by Public Service Commission	None	76,135
<i>Bureau of Land Management</i> Administered by Wyoming State Geological Society	None	1,193
<i>DAM Security</i> Administered by Department of State Parks and Cultural Resources	None	20,320
<i>Social Security Reimbursement Program</i> Administered by Department of Employment	None	227,067
<i>State Geological Survey Contribution</i> Administered by Geological Survey	None	187,622
<i>Game and Fish, Various Programs</i> Administered by Wyoming Game and Fish Department	None	181,841

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2011

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>Federal Emergency Management Agency - Various Projects</i> Administered by State Engineer	None	\$ 102,584
<i>Bureau of Land Management - Rural Fire Assistance</i> Administered by Wyoming Game and Fish Department	None	100,631
<i>Bureau of Reclamation - Various Projects</i> Administered by Department of State Parks and Cultural Resources	None	996,979
<i>Lead - Niosh</i> Administered by Department of Health	None	10,841
<i>Vital Records</i> Administered by Department of Health	None	185,429
<i>Mammography</i> Administered by Department of Health	None	61,167
<i>Hunt Registry</i> Administered by Department of Health	None	163,511
<i>Ready Reserve BLM Grant</i> Administered by Office of State Lands and Investments	None	<u>58,229</u>
Total Other Federal Financial Awards		<u>2,536,217</u>
Total Direct Funding		<u>1,091,532,695</u>
<u>PASS-THROUGH FUNDING</u>		
MONTANA DEPARTMENT OF LABOR AND INDUSTRY:		
<i>Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, Recovery Act</i> Administered by Department of Workforce Services	17.275 ARRA	355,580
WESTERN GOVERNORS ASSOCIATION:		
<i>Electricity Delivery and Energy Reliability, Research, Development, and Analysis, Recovery Act</i> Administered by Wyoming Game and Fish Department	81.122 ARRA	<u>35,047</u>
Total Pass-Through Funding		<u>390,627</u>
Total Federal Financial Assistance		<u>\$ 1,091,923,322</u>

STATE OF WYOMING

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. Basis of Presentation

The accompanying schedule of expenditures of Federal awards includes the Federal grant activity of the State of Wyoming except as described in Note 2 and is presented on the cash basis of accounting, which is generally utilized by the State of Wyoming for Federal reporting purposes, whereby expenditures are reported when paid. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements of the State of Wyoming.

2. Content

In accordance with the provisions of paragraph 500(a) of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, the accompanying schedule of expenditures of Federal awards does not include the departments or agencies listed below which were separately audited and reported on in compliance with OMB Circular A-133.

Department of Transportation
University of Wyoming
Wyoming Business Council
Wyoming Community Development Authority

3. Noncash Awards

The schedule of expenditures of Federal awards includes the following noncash items as expenditures: USDA Commodities of \$843,546; Food Stamps of \$54,161,795; and value of vaccines of \$678,228. The values of USDA Commodities and vaccines have been recorded at their fair market value at the date of issuance. Food Stamps are valued at face value.

The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA #10.551) are supported by both regularly appropriated funds and incremental funding made available under Section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan, and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual State level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for approximately 16.38% of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2010.

4. Unemployment Insurance Compensation

The schedule of expenditures of Federal awards includes approximately \$103 million of State Unemployment Insurance Compensation Benefits (SUICB). The SUICB is included in the schedule of expenditures of Federal awards pursuant to a directive issued by the Department of Labor, Office of Inspector General.

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2011

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

A. Financial Statements

Type of auditor's report issued: McGee, Hearne & Paiz, LLP has audited the basic financial statements of the State of Wyoming as of and for the year ended June 30, 2011 and have issued their report thereon dated December 27, 2011. They did not audit the financial statements of the Wyoming Natural Gas Pipeline Authority, the Wyoming Infrastructure Authority, the Wyoming Department of Transportation, the Wyoming Community Development Authority, and the University of Wyoming Foundation portion of the University of Wyoming, which are shown as discretely presented component units. Those financial statements were audited by other auditors. The opinion on the basic financial statements of the State was unqualified based on the opinion of McGee, Hearne & Paiz, LLP and the reports of other auditors.

Internal control over financial reporting:

- Material weaknesses identified? Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes None Reported
- Noncompliance material to financial statements noted? Yes No

B. Federal Awards

Internal control over major programs:

- Material weaknesses identified? Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes None Reported

Type of auditor's report issued on compliance for major programs: Unqualified

- Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? Yes No

STATE OF WYOMING

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2011**

Identification of major programs:

CFDA Number	Name of Federal Program
10.582	Fresh Fruit and Vegetable Program
15.252	Abandoned Mine Land Reclamation (AMLR) Program
15.524 ARRA	* Recreation Resources Management, Recovery Act
15.634	State Wildlife Grants
15.904	Historic Preservation Fund Grants-in-Aid
16.575 and 16.801 ARRA	* Crime Victims Assistance and Recovery Act - State Victim Assistance Formula Grant Program
16.576	Crime Victim Compensation
16.588	* Violence Against Women Formula Grant
17.225	* Unemployment Insurance
17.235	* Senior Community Service Employment
17.275 ARRA	* State Energy Sector Partnership
20.219	Recreational Trails Program
45.025	* Promotion of the Arts - Partnership Agreements
66.040	* State Clean Diesel Grant Program
66.458	* Capitalization Grants for Clean Water State Revolving Funds
66.460	NonPoint Source Implementation Grant
66.468	* Capitalization Grants for Drinking Water State Revolving Funds
66.805	* Leaking Underground Storage Tank Trust Fund Corrective Action Program
81.042	* Weatherization Assistance for Low-Income Persons
84.369	Grants for State Assessments and Related Activities
84.410 ARRA	* Education Jobs Fund, Recovery Act
93.630	Developmental Disabilities Basic Support and Advocacy Grants
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes
93.723 ARRA	* ARRA - Prevention and Wellness - State, Territories and Pacific Islands
97.012	Boating Safety Financial Assistance
Cluster	* School Improvements Grants Cluster, Recovery Act
Cluster	* Education Technology State Grant Cluster
Cluster	* Title 1, Part A Cluster
Cluster	* Special Education Cluster (IDEA)
Cluster	* JAG Program Cluster
Cluster	* Employment Service Cluster
Cluster	* WIA Cluster
Cluster	* Independent Living State Grants Cluster
Cluster	* Fish and Wildlife Cluster
Cluster	* Aging Cluster
Cluster	* CSBG Cluster
Cluster	* Medicaid Cluster
Cluster	* Early Intervention Services (IDEA) Cluster
Cluster	* State Fiscal Stabilization Fund Cluster

** These programs/clusters contain a portion of Recovery Funds.*

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2011

- Dollar threshold used to distinguish between Type A and Type B programs: \$3,275,770
- Auditee qualified as low-risk auditee? _____ Yes X No

II. FINANCIAL STATEMENT FINDINGS

2011-FSA-01: Audit Adjustments

Condition: Several adjustments to the State's financial statements were proposed and recorded during the audit to report the government-wide and fund level financial statements in accordance with generally accepted accounting principles in the United States of America (GAAP).

Criteria: Under professional standards, material adjustments to the financial statements are considered a control deficiency.

Cause: The CAFR Division of the State Auditor's Office has considerable operational experience, as well as experience in compiling the financial statements and related footnote disclosures in accordance with GAAP. Due to the decentralized accounting structure of the State, the CAFR Division of the State Auditor's Office must obtain and compile information from the individual State agencies, which is then used to prepare the State's financial statements. The control deficiency exists because State personnel did not identify the adjusting journal entries. In addition, as the State maintains cash basis financials internally, some personnel within the individual state agencies do not understand how to provide accrual basis account balances as of year end. As such, the information being provided by the agencies to the CAFR Division is not always complete and/or accurate. The CAFR Division attempts to review the information they receive for reasonableness. However, due to the volume of information they receive and the limited time frame between the receipt of information and the timing of when the information needs to be provided for audit purposes, they are not able to identify all of the adjustments that need to be made. There are also limited review processes in place within the CAFR Division related to the preparation of financial statement information.

Effect: During the financial statement audit, several adjustments to the State's financial records were identified, proposed, and/or recorded through the audit processes to properly report the government-wide and fund level financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP). The significant adjustments proposed and/or recorded to properly report the fund level financial statements principally included adjustments to agency fund accruals; unemployment insurance receivables and the related allowances for doubtful accounts; receivables from the Federal government; the mineral royalty accrual; the LAUST liability; various payables; and elimination of component unit activity. In addition, significant reclassification adjustments were recorded related to the current and noncurrent cash and pooled investments and securities lending balances of the proprietary funds. We also noted that the State recorded a prior period restatement to the government-wide statements related to previously unrecorded capital assets adjustment.

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2011

Recommendation: We recommend that the State Auditor's Office continue to work with the individual State agencies on developing and implementing effective control systems at the agency level to ensure that the information that the agencies are providing is complete, accurate, and consistent with what the CAFR Division needs and within the timeframes needed. In addition, we also recommend that the CAFR Division implement an internal review process, to the extent it is reasonable to do so with the resources available, to assist in determining the propriety of the journal entries posted and the compilation of the financial statements.

Auditee Response: We are pleased the State has received an unqualified opinion on its basic financial statements for the fiscal year ended June 30, 2011.

The State Auditor's Office concurs with the recommendation on 2011 FSA-01 and has assigned specific responsibilities to educate individual State agencies which had findings for fiscal year ended June 30, 2011. The Office is also implementing an internal review process of financial statement information to the extent it is reasonable to do so with the resources available.

2011-FSA-02: Records for State Land

Condition: The State has implemented an inventory system (URPRS) to track all non-trust land that it owns and its corresponding value. Individual State agencies are responsible for entering all non-trust land owned/maintained by the State into the system. State agencies have been entering this data and continue to work with the Office of State Lands and Investments and the State Auditor's Office. Both of these Offices have dedicated much time and effort to this project and progress has been made. As of June 30, 2011, however, some individual State agencies did not have effective internal control systems developed related to the identification of previously existing land or new land acquisitions, the valuation of such land, or subsequent monitoring of such land related to disposals and/or impairment. In addition, in order to allow for a review of the information entered into the system for accuracy, not all of the land entered into the system as of June 30, 2011 has been recorded within the State's financial statements.

Criteria: A government's accounting records should provide audit evidence to support the financial statement assertions for capital asset accounts, including the completeness and valuation assertions requiring that the financial statements report all capital assets relating to, and as of the end of, the period subject to audit.

Cause: The Office of State Land and Investments initially developed an inventory of the State's trust lands with a corresponding estimate of the historical cost; however, there were other lands acquired by other State agencies that were not included in the trust land inventory system.

Effect: The State does not have an adequate audit trail for land transactions or the overall valuation presented in the financial statements, but is making progress in this area.

Recommendation: We recommend the State continue its efforts related to the implementation of the inventory system for tracking non-trust lands. In addition, each State agency involved should also develop internal control policies to ensure the information input into the inventory system is accurate and complete. Adequate monitoring and review procedures should also be implemented to ensure the propriety of the data entered into the system.

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2011

Auditee Response: We are pleased to report that all entities involved in submission of data to the Office of State Lands and Investments, including cost or market, have made significant progress. Nearly all agencies are in compliance, and education of agencies is ongoing for entry of lands acquired or disposed of in the fiscal year ending June 30, 2012. A process is now in place going forward for 2012 fiscal year end.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

2011-SA-01: Subrecipient Monitoring

**Capitalization Grants for Clean Water State Revolving Funds (CFDA #66.458 ARRA);
Capitalization Grants for Drinking Water State Revolving Funds (CFDA #66.468 ARRA);
State Fiscal Stabilization Fund Cluster (CFDA #84.394 ARRA and #84.397 ARRA)**

Federal Agency: Environmental Protection Agency; U.S. Department of Education

Condition: The State of Wyoming, Office of State Lands and Investments (prime recipient) – failed to inform its first-tier recipients, of the aforementioned programs of the requirement to register in the Central Contractor Registration (CCR) and maintaining the accuracy of that information.

Criteria: Section 1512(h) of ARRA and 2 CFR Section 176.50(c).

Cause: Human oversight.

Effect: By failing to inform the first-tier recipients of the CCR requirement the programs did not comply with the Federal requirement for CCR, which is to validate the registrant information and electronically share the secure and encrypted data with the Federal agencies' finance offices to facilitate paperless payments through the electronic funds transfer (EFT) as well as to share the data with Federal government procurement and electronic business systems.

Recommendation: We recommend that the State of Wyoming, Office of State Lands and Investments send a letter to all of its ARRA first-tier recipients informing them of the CCR requirement.

Questioned Costs: \$0

Auditee Response: See Corrective Action Plan

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2011

2011-SA-02: Subrecipient Monitoring

**Crime Victim Assistance (CFDA #16.575);
Violence Against Women Formula Grants (CFDA #16.588 and #16.588 ARRA);
Edward Byrne Memorial Justice Assistance Grant Program (CFDA #16.738);
Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG)
Program/Grant to State and Territories, Recovery Act (CFDA #16.803 ARRA)**

Federal Agency: U.S. Department of Justice

Condition: The aforementioned programs subgrant a significant portion of their funds, and although they are monitoring the activity of their subgrantees, they do not have an effective system in place to obtain and review the subrecipients single audit reports.

Criteria: The requirements for subrecipient monitoring are contained in 31 U.S.C. 7502(f)(2)(b) (Single Audit Act Amendments of 1996 (Pub.L. 104-156)), OMB Circular A-133 (Sec .225 and .400(d)), A102 Common Rule (Sec. .37 and .40(a)), and OMB Circular A-110 (Sec. .51(a)), Federal awarding agency program regulations and terms and conditions of the award.

Cause: Human error.

Effect: By not obtaining and reviewing the Single Audit Report from the subrecipient the programs are not effectively monitoring the activity of that subrecipient.

Recommendation: We recommend that the programs/agency obtain a copy of the Single Audit Report for the subrecipients in question, and review it in accordance with the guidelines the programs have established. Furthermore, the program/agency review its internal control policies and develop an effective and efficient system for obtaining and reviewing the required single audit reports.

Questioned Costs: \$0

Auditee Response: See Corrective Action Plan

2011-SA-03: Subrecipient Monitoring

**Edward Byrne Memorial Justice Assistance Grant Program (CFDA #16.738)
Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG)
Program/Grant to State and Territories, Recovery Act (CFDA #16.803 ARRA)**

Federal Agency: U.S. Department of Justice

Condition: The aforementioned programs have Memorandums of Understanding (MOU) with 19 Regional Task Force Officers (RTFO), it was noted that there were three MOU's that were not signed by the RTFO.

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2011

Criteria: The requirements for subrecipient monitoring are contained in 31 U.S.C. 7502(f)(2)(b) (Single Audit Act Amendments of 1996 (Pub.L. 104-156)), OMB Circular A-133 (Sec .225 and .400(d)), A102 Common Rule (Sec. .37 and .40(a)), and OMB Circular A-110 (Sec. .51(a)), Federal awarding agency program regulations and terms and conditions of the award.

Cause: The MOUs were provided to the Task Force Officers, but were never returned or were misplaced.

Effect: By not having the signed MOU, the programs do not know if the Regional Task Force Officer has agreed with the terms of the agreement.

Recommendation: We recommend that the Program obtain the signed MOUs from those that are missing, and develop a better internal control system to ensure that the signed documents are obtained.

Questioned Costs: \$0

Auditee Response: See Corrective Action Plan

2011-SA-04: Matching, Level of Effort and Earmarking

Recreational Trails Program (CFDA #20.219)

Federal Agency: Department of Transportation

Condition: The program does not have an effective system in place to monitor and substantiate that the program is in compliance with its earmarking requirement.

Criteria: The *Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU)*, section 206, states that apportionments made to a state for a fiscal year should be allocated as follows:

- 40% shall be used for recreational trail or related projects that facilitate diverse recreational trail use within a recreational trail corridor, trailside, or trailhead, regardless of whether the project is for diverse motorized use, for diverse nonmotorized use, or to accommodate both motorized and nonmotorized recreational trail use;
- 30% shall be used for uses relating to motorized recreation; and
- 30% shall be used for uses relating to nonmotorized recreation.

Furthermore, State administrative costs related to this program are limited to 7% of a State's fund. Finally, the Federal share is subject to a sliding scale under 23 U.S.C. 120(b) – which is typically set at 20%.

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2011

Cause: When the program is awarded funds from the Federal Highway Administration (FHWA) it is for approved projects that are in line with the earmarking requirement. The program then relies on the expenditure approval process and the accounting system to properly track the progress of the grant. However, when the projects are loaded into the accounting system, they are not broken down according to the earmarking requirement. When the Single Audit was performed, the program personnel could not efficiently and effectively verify to the independent auditors that the program was in compliance with the earmarking requirement.

Effect: By not implementing an effective and efficient method for tracking the earmarking requirements, there is no way for an independent audit to substantiate that the program is in compliance with the applicable compliance requirement.

Recommendation: We recommend that the program develop and implement a tracking system to ensure that the program's earmarking requirements are met.

Questioned Costs: None

Auditee Response: See Corrective Action Plan

2011-SA-05: Subrecipient Monitoring

Recreational Trails Program (CFDA #20.219)

Federal Agency: Department of Transportation

Condition: The program failed to notify its subrecipients of the Single Audit Requirements.

Criteria: The requirements for subrecipient monitoring are contained in 31 U.S.C. 7502(f)(2)(b) (Single Audit Act Amendments of 1996 (Pub.L. 104-156)), OMB Circular A-133 (Sec. 225 and .400(d)), A102 Common Rule (Sec. .37 and .40(a)), OMB Circular A-110 (Sec. .51(a)), and Federal awarding agency program regulations and terms and conditions of the award. One of the internal control objectives around the *Subrecipient Monitoring* compliance requirement is to provide reasonable assurance that Federal award information and compliance requirements are identified to subrecipients.

Cause: The program manager believed that since the department did not award any grant over \$75,000 then it was not necessary to include a statement regarding the A-133 audit requirement in any of the grant agreements.

Effect: By not informing subrecipients of the Federal A-133 audit requirement, the subrecipient may not have an A-133 audit, even though they are required to have one and, as such, the program is then not adequately monitoring its subrecipients.

Recommendation: We recommend that the program implement the necessary procedures to ensure that subrecipients are informed of the audit requirement.

Questioned Costs: None

Auditee Response: See Corrective Action Plan

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2011

Finding	Status
2010-SA-01: Medical Assistance Program (CFDA #93.778) – Allowable Costs	
Federal Agency: U.S. Department of Health and Human Services	<i>The Wyoming Department of Health contracted for and had a SAS70 audit performed on the MMIS system for the period July 1, 2010 through June 30, 2011.</i>
The State of Wyoming Medicaid Program had a Statement on Auditing Standards (SAS) No. 70 audit performed on its Medicaid Management Information System (MMIS); however, the audit only covered the period January 1, 2010 through June 30, 2010.	
2010-SA-02: Medical Assistance Program (CFDA #93.778) – Eligibility	
Federal Agency: U.S. Department of Health and Human Services	<i>The Department of Family Services implemented a system that requires a renewal date to be included on all records.</i>
In a sample of 40 Medicaid participants, two individuals did not undergo an annual redetermination of eligibility.	
2010-SA-03: Medical Assistance Program (CFDA #93.778) – Allowable Costs	
Federal Agency: U.S. Department of Health and Human Services	<i>The Medical Assistance Program educated service providers of the importance of maintaining required documentation.</i>
In a sample of 55 Medicaid claim expenditures, in one case the requested documentation for the procedure was not maintained.	
2010-SA-04: Cooperative Forestry Assistance (CFDA #10.664) – Subrecipient Monitoring	
Federal Agency: Department of Agriculture	<i>The Office of State Lands and Investments – Forestry Division issued direction to staff to include notice of OMB Circular A-133 responsibilities with all awards made to subrecipients. In addition, all audit reports are reviewed for compliance by the appropriate program manager and copies of the audit reports will be retained.</i>
The Program failed to obtain the Single Audit Reports for any of its subrecipients.	

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2011

Finding	Status
<p><u>2010-SA-05: National Clean Diesel Emissions Reduction Program (CFDA #66.039) – Subrecipient Monitoring</u></p>	
<p><i>Federal Agency:</i> Environmental Protection Agency</p> <p>The program used the wrong CFDA number in the agreements with its subrecipients.</p>	<p><i>The Department of Environmental Quality informed the subrecipients of the correct CFDA number via letter.</i></p>
<p><u>2010-SA-06: WIA Pilots, Demonstrations, and Research Projects (CFDA #17.261) – Activities Allowed or Unallowed; Allowable Costs/Cost Principles</u></p>	
<p><i>Federal Agency:</i> Department of Labor</p> <p>The program did not maintain copies of the <i>Grant/Agreement Notification of Award/Obligation</i> or other funding agreements and, as such, had to contact the Federal Awarding Agency to obtain a copy.</p>	<p><i>The Program obtained and forwarded a fiscal policy and retention schedule to all program and fiscal staff in addition to posting it on our intranet.</i></p>
<p><u>2010-SA-07: WIA Pilots, Demonstrations, and Research Projects (CFDA #17.261) – Reporting</u></p>	
<p><i>Federal Agency:</i> Department of Labor</p> <p>The program is required to prepare and submit quarterly progress reports; however, the program was only submitting semi-annual reports.</p>	<p><i>The Program obtained verification from our regional office that all had been filed, and none needed to be filed.</i></p>

EXHIBIT I

CORRECTIVE ACTION PLAN

STATE OF WYOMING

CORRECTIVE ACTION PLAN

JUNE 30, 2011

The following are the corrective action plans for the *Findings and Questioned Costs for Federal Awards* reported in the June 30, 2011 Compliance Report for the State of Wyoming.

2011-SA-01. Subrecipient Monitoring

**Capitalization Grants for Clean Water State Revolving Funds (CFDA #66.458 ARRA);
Capitalization Grants for Drinking Water State Revolving Funds (CFDA #66.468 ARRA);
State Fiscal Stabilization Fund Cluster (CFDA #84.394 ARRA and #84.397 ARRA)**

Administered by the Office of State Lands and Investments

Contact: Jeanne Norman, (307) 777-6644

Corrective Action Planned: The State of Wyoming, Office of State Lands and Investments will provide written communication to active ARRA first-tier grant recipients informing grantees of the CCR requirement, and requesting that each recipient provide written confirmation of registration on the CCR system. Upon receipt of confirmation, the office will validate the registrant information.

Anticipated Completion Date: June 30, 2012

2011-SA-02. Subrecipient Monitoring

**Crime Victim Assistance (CFDA #16.575);
Violence Against Women Formula Grants (CFDA #16.588 and #16.588 ARRA);
Edward Byrne Memorial Justice Assistance Grant Program (CFDA #16.738);
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG)
Program/Grant to State and Territories, Recovery Act (CFDA #16.803 ARRA)**

Administered by the Attorney General's Office

Contact: Laura Gorny, Chief Fiscal Officer, (307) 777-7840

Corrective Action Planned: Both the Division of Victim Services (DVS), which oversees the Crime Victim Assistance and Violence Against Women Formula Grants programs, and the Division of Criminal Investigation (DCI), which oversees both of the Edward Byrne Memorial Justice Assistance Grants, are developing formal, structured systems for the receipt and review of single audit reports from the subrecipients of their respective Federal programs. DVS regional program managers perform either an on-site or desk review of each subrecipient every 12 months. The regional program managers will incorporate verification of compliance with single audit requirements into the review process. DCI has communicated to its subrecipients requesting confirmation of current single audit requirements. DCI will then follow up with each subrecipient to ensure receipt and review of any required audit reports. DCI will also develop an on-going formal procedure to ensure receipt of appropriate future audit reports.

Anticipated Completion Date: June 30, 2012

2011-SA-03. Subrecipient Monitoring

**Edward Byrne Memorial Justice Assistance Grant Program (CFDA #16.738);
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG)
Program/Grant to State and Territories, Recovery Act (CFDA #16.803 ARRA)**
Administered by the Attorney General's Office

Contact: Laura Gorny, Chief Fiscal Officer, (307) 777-7840

Corrective Action Planned: Both of the referenced programs are managed through the Division of Criminal Investigation (DCI). DCI fiscal staff has obtained a copy of the three questioned MOUs and has also developed a system to ensure signed MOUs are on the file prior to processing future payments to each law enforcement agency. Additionally, fiscal staff at the Wyoming Office of the Attorney General has requested a copy of each MOU, and will verify a signed MOU is on file before approving payment documents.

Anticipated Completion Date: June 30, 2012

2011-SA-04. Matching, Level of Effort and Earmarking

Recreational Trails Program (CFDA #20.219) - Administered by State Parks and Cultural Resources

Contact: Bryan Sandlian, Accounting Manager, (307) 777-6538

Corrective Action Planned: The department will design and implement procedures to track, review and document that the program is in compliance with its earmarking requirement. Specifically, the department will create a method to track projects by category with approved dates, budgeted amounts, expended amounts and comparisons to original apportionment in order to verify compliance with earmarking requirements.

Anticipated Completion Date: June 30, 2012

2011-SA-05. Subrecipient Monitoring

Recreational Trails Program (CFDA #20.219) - Administered by State Parks and Cultural Resources

Contact: Bryan Sandlian, Accounting Manager, (307) 777-6538

Corrective Action Planned: The department will design and implement procedures to track, review and document subrecipient reporting. Specifically, the department will create a method to track subrecipients, due dates of reports, reports received and reports reviewed as pertains to audit requirements of OMB Circular A-133 for subrecipients expending \$500,000 or more in federal funds.

Anticipated Completion Date: June 30, 2012