

# **STATE OF WYOMING**

**ENTITY IDENTIFICATION NUMBER 83-0208667**

**COMPLIANCE REPORT**

**JUNE 30, 2012**

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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, 2012, which collectively comprise the State's basic financial statements and have issued our report thereon dated December 21, 2012. We did not audit the financial statements of the Wyoming Community Development Authority, the Wyoming 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 a component unit of the University of Wyoming and is included in the balances for the University of Wyoming, a discretely presented component unit of the State. The Foundation represents approximately 32% of total assets and 6% of total revenues of the University. 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 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 solely 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 opinions 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.

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 2012-FSA-01 to be a material weakness.

#### 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*.

The State of Wyoming's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the State's response and, accordingly, we express no opinion on it.

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.

A handwritten signature in blue ink that reads "McGee, Hearne & Paiz, LLP". The signature is written in a cursive style.

Cheyenne, Wyoming  
December 21, 2012

**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, 2012. 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 Community Development Authority, the Wyoming Pipeline Authority, the Wyoming Infrastructure Authority, the Wyoming Department of Transportation, and the University of Wyoming Foundation (which is included in the University of Wyoming) which received approximately \$517 million in Federal awards which is not included in the accompanying schedule of expenditures of Federal awards for the year ended June 30, 2012. Our audit, described below, did not include the operations of the Wyoming Community Development Authority, the Wyoming Pipeline Authority, the Wyoming Infrastructure Authority, the Wyoming Department of Transportation, and the University of Wyoming because these entities either had separate audits performed and reported on in accordance with OMB Circular A-133, or were not required to have an audit performed 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, 2012. 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 2012-SA-01 through 2012-SA-06.

Internal Control over Compliance

The 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 requirements that could have a direct and material effect on a major Federal program as a basis for designing our compliance auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control 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 discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance 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, 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2012-SA-09 to be a material weakness.

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 2012-SA-01 through 2012-SA-08 to be significant deficiencies.

The State of Wyoming's written responses to the findings identified in our audit are 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, 2012, and have issued our report thereon dated December 21, 2012, which contained an unqualified opinion on those financial statements. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the State of Wyoming's financial statements. We did not audit the financial statements of the Wyoming Department of Transportation, the Wyoming Community Development Authority, the Wyoming 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 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of Federal awards is fairly stated in all material respects in relation to the financial statements 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.



Cheyenne, Wyoming

August 8, 2013, except for that portion which addresses the schedule of expenditures of Federal awards, as to which the date is December 21, 2012

# STATE OF WYOMING

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended June 30, 2012

Federal Grantor	Total Expenditures
Direct Funding:	
U.S. Department of Agriculture	\$ 97,235,727
U.S. Department of Commerce	1,589,410
U.S. Department of Defense	24,961,289
U.S. Department of Housing and Urban Development	464,612
U.S. Department of the Interior	65,815,805
U.S. Department of Justice	4,978,390
U.S. Department of Labor	148,930,307
U.S. Department of Transportation	2,001,546
National Endowment for the Arts and the Humanities	2,035,992
U.S. Department of Veterans Affairs	26,489
Environmental Protection Agency	18,255,205
U.S. Department of Energy	5,106,625
U.S. Department of Education	178,453,222
National Archives and Records Administration	24,424
U.S. Election Assistance Commission	9,553
U.S. Department of Health and Human Services	401,600,022
Executive Office of the President	1,142,534
Social Security Administration	3,078,228
U.S. Department of Homeland Security	9,288,281
Other Federal Financial Awards	1,209,014
Total Direct Funding	966,206,675
Pass-Through Funding:	
Montana Department of Labor and Industry	22,539
Western Governors Association	40,551
Total Pass-Through Funding	63,090
<b>Total Federal Financial Awards</b>	<b>\$ 966,269,765</b>

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2012

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<b><u>DIRECT FUNDING</u></b>		
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>		
<i>Plant and Animal Disease, Pest Control, and Animal Care</i>		
Administered by Wyoming Game and Fish Department	10.025	\$ 269,789
Administered by Department of Agriculture	10.025	133,814
Administered by Livestock Board	10.025	207,389
		610,992
<i>Federal-State Marketing Improvement Program</i>		
Administered by Department of Agriculture	10.156	51,363
<i>Market Protection and Promotion</i>		
Administered by Department of Agriculture	10.163	22,814
<i>Specialty Crop Block Grant Program - Farm Bill</i>		
Administered by Department of Agriculture	10.170	243,405
<i>State Mediation Grants</i>		
Administered by Department of Agriculture	10.435	97,168
<i>Cooperative Agreements with States for Intrastate Meat and Poultry Inspection</i>		
Administered by Department of Agriculture	10.475	362,305
<i>Supplemental Nutrition Assistance Program</i>		
Administered by Department of Family Services	10.551	51,670,097
<i>School Breakfast Program</i>		
Administered by Department of Education	10.553	3,381,522
<i>National School Lunch Program</i>		
Administered by Department of Education	10.555	13,323,719
<i>Special Milk Program for Children</i>		
Administered by Department of Education	10.556	42,469
<i>Special Supplemental Nutrition Program for Women, Infants and Children</i>		
Administered by Department of Health	10.557	8,915,450
<i>Child and Adult Care Food Program</i>		
Administered by Department of Education	10.558	5,676,400
<i>Summer Food Service Program for Children</i>		
Administered by Department of Education	10.559	567,638

Continued



**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>State Administrative Expenses for Child Nutrition</i> Administered by Department of Education	10.560	\$ 564,932
<i>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program</i> Administered by Department of Family Services	10.561	6,810,875
<i>Emergency Food Assistance Program (Administrative Costs)</i> Administered by Department of Family Service	10.568	51,569
<i>Emergency Food Assistance Program (Food Commodities)</i> Administered by Department of Family Service	10.569	692,623
<i>WIC Grants to States (WGS), Recovery Act</i> Administered by Department of Health	10.578 ARRA	192,158
<i>Child Nutrition Discretionary Grants Limited Availability</i> Administered by Department of Education	10.579	43,043
<i>Fresh Fruit and Vegetable Program</i> Administered by Department of Education	10.582	1,574,899
<i>Cooperative Forestry Assistance</i> Administered by Office of State Lands and Investments	10.664	2,099,626
Administered by Department of Agriculture	10.664	45,803
		<u>2,145,429</u>
<i>Rural Development, Forestry, and Communities</i> Administered by Office of State Lands and Investments	10.672	30,077
<i>Forest Legacy Program</i> Administered by Office of State Lands and Investments	10.676	7,712
<i>Forest Stewardship Program</i> Administered by Office of State Lands and Investments	10.678	7,458
<i>Recovery Act of 2009 - Wildland Fire Management, Recovery Act</i> Administered by Office of State Lands and Investments	10.688 ARRA	<u>149,610</u>
<b>Total U.S. Department of Agriculture</b>		<u><b>97,235,727</b></u>

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<b>U.S. DEPARTMENT OF COMMERCE:</b>		
<i>Public Safety Interoperable Communications Grant Program</i> Administered by Office of Homeland Security	11.555	\$ 1,589,410
<b>Total U.S. Department of Commerce</b>		<b>1,589,410</b>
<b>U.S. DEPARTMENT OF DEFENSE:</b>		
<i>Military Construction, National Guard</i> Administered by Adjutant General (Military Department)	12.400	7,014,995
<i>National Guard Military Operations and Maintenance (O &amp; M) Projects</i> Administered by Adjutant General (Military Department)	12.401	16,213,489
<i>National Guard Military Operations and Maintenance (O &amp; M) Projects, Recovery Act</i> Administered by Adjutant General (Military Department)	12.401 ARRA	137,593
<i>National Guard ChalleNGe Program</i> Administered by Adjutant General (Military Department)	12.404	1,595,212
<b>Total U.S. Department of Defense</b>		<b>24,961,289</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>		
<i>Emergency Solutions Grants Program</i> Administered by Department of Health	14.231	276,744
<i>Housing Opportunities for Persons with AIDS</i> Administered by Department of Health	14.241	187,868
<b>Total U.S. Department of Housing and Urban Development</b>		<b>464,612</b>
<b>U.S. DEPARTMENT OF THE INTERIOR:</b>		
<i>Cultural Resource Management</i> Administered by Wyoming Game and Fish Department	15.224	120,126
<i>National Fire Plan - Wildland Urban Interface Community Fire Assistance</i> Administered by Wyoming Game and Fish Department	15.228	12,714
<i>Fish, Wildlife and Plant Conservation Resource Management</i> Administered by Wyoming Game and Fish Department	15.231	156,948

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Environmental Quality and Protection Resource Management</i>		
Administered by Department of Environmental Quality	15.236	\$ 68,034
Administered by Department of Geological Survey	15.236	4,358
		<u>72,392</u>
<i>Challenge Cost Share</i>		
Administered by Wyoming Game and Fish Department	15.238	1,799
<i>Management Initiatives</i>		
Administered by Department of Agriculture	15.239	37,432
Administered by Department of State Parks and Cultural Resources	15.239	165,831
Administered by Wyoming Game and Fish Department	15.239	196,971
		<u>400,234</u>
<i>National Fire Plan - Rural Fire Assistance</i>		
Administered by Office of State Lands and Investments	15.242	93,823
<i>Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining</i>		
Administered by Department of Environmental Quality	15.250	2,014,225
<i>Abandoned Mine Land Reclamation (AMLR) Program</i>		
Administered by Department of Environmental Quality	15.252	44,871,293
<i>Federal Oil and Gas Royalty Management</i>		
Administered by Department of Audit	15.427	2,457,302
<i>Recreation Resource Management, Recovery Act</i>		
Administered by Department of State Parks and Cultural Resources	15.524 ARRA	110,166
<i>Recreation Resource Management</i>		
Administered by Department of State Parks and Cultural Resources	15.524	792,900
<i>Sport Fish Restoration Program</i>		
Administered by Wyoming Game and Fish Department	15.605	5,061,962
<i>Fish and Wildlife Management Assistance</i>		
Administered by Wyoming Game and Fish Department	15.608	49,670
<i>Wildlife Restoration and Basic Hunter Education</i>		
Administered by Wyoming Game and Fish Department	15.611	7,165,053
<i>Cooperative Endangered Species Conservation Fund</i>		
Administered by Wyoming Game and Fish Department	15.615	18,688

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Landowner Incentive Program</i> Administered by Wyoming Game and Fish Department	15.633	\$ 761,260
<i>State Wildlife Grants</i> Administered by Wyoming Game and Fish Department	15.634	489,638
<i>Research Grants (Generic)</i> Administered by Wyoming Game and Fish Department	15.650	123,291
<i>Migratory Bird Monitoring, Assessment and Conservation</i> Administered by Wyoming Game and Fish Department	15.655	3,386
<i>National Cooperative Geologic Mapping Program</i> Administered by Wyoming State Geological Survey	15.810	34,359
<i>Volcano Hazards Program Research and Monitoring, Recovery Act</i> Administered by Wyoming State Geological Survey	15.818 ARRA	7,486
<i>Energy Cooperatives to Support the National Coal Resources Data System (NCRAS)</i> Administered by Wyoming State Geological Survey	15.819	1,929
<i>Historic Preservation Fund Grants-in-Aid</i> Administered by Department of State Parks and Cultural Resources	15.904	708,085
<i>Outdoor Recreation - Acquisition, Development and Planning</i> Administered by Department of State Parks and Cultural Resources	15.916	<u>287,076</u>
<b>Total U.S. Department of the Interior</b>		<b><u>65,815,805</u></b>
<b>U.S. DEPARTMENT OF JUSTICE:</b>		
<i>Sexual Assault Services Formula Program</i> Administered by Attorney General	16.017	131,057
<i>Protection of Voting Rights</i> Administered by Secretary of State	16.104	91,030
<i>Juvenile Justice and Delinquency Prevention - Allocation to States</i> Administered by Department of Family Services	16.540	232,583
<i>Part E - Developing, Testing and Demonstrating Promising New Programs</i> Administered by Attorney General	16.541	1,333
<i>Missing Children's Assistance</i> Administered by Attorney General	16.543	118,899
		Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Title V - Delinquency Prevention Program</i> Administered by Department of Family Services	16.548	\$ 59,076
<i>State Criminal Alien Assistance Program</i> Administered by Department of Corrections	16.572	42,979
<i>Crime Victim Assistance</i> Administered by Attorney General	16.575	971,240
<i>Crime Victim Compensation</i> Administered by Attorney General	16.576	277,063
<i>Violence Against Women Formula Grants</i> Administered by Attorney General	16.588	690,299
<i>Violence Against Women Formula Grants, Recovery Act</i> Administered by Attorney General	16.588 ARRA	(2,318)
<i>Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program</i> Administered by Attorney General	16.589	100,005
<i>Corrections-Technical Assistance/Clearinghouse</i> Administered by Attorney General	16.603	1,500
<i>National Criminal History Improvement Program (NCHIP)</i> Administered by Attorney General	16.554	19,980
<i>Enforcing Underage Drinking Laws Programs</i> Administered by Department of Health	16.727	1,001,835
<i>Edward Byrne Memorial Justice Assistance Grant Program</i> Administered by Attorney General	16.738	393,992
<i>DNA Backlog Reduction Program</i> Administered by Attorney General	16.741	177,890
<i>Paul Coverdell Forensic Sciences Improvement Grant Program</i> Administered by Attorney General	16.742	148,709
<i>Convicted Offender and/or Arrestee DNA Backlog Reduction Program</i> Administered by Attorney General	16.748	47,080
<i>Recovery Act - Internet Crimes Against Children Task Force Program (ICAC), Recovery Act</i> Administered by Attorney General	16.800 ARRA	55,597

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Support for Adam Walsh Act Implementation Grant Program</i> Administered by Attorney General	16.750	\$ 488
<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	<u>418,073</u>
<b>Total U.S. Department of Justice</b>		<b><u>4,978,390</u></b>
<b>U.S. DEPARTMENT OF LABOR:</b>		
<i>Labor Force Statistics</i> Administered by Department of Workforce Services	17.002	758,864
<i>Compensation and Working Conditions</i> Administered by Department of Workforce Services	17.005	72,779
<i>Employment Service - Wagner-Peyser Funded Activities</i> Administered by Department of Workforce Services	17.207	3,979,134
<i>Unemployment Insurance</i> Administered by Department of Workforce Services	17.225	97,921,516
<i>Unemployment Insurance, Recovery Act</i> Administered by Department of Workforce Services	17.225 ARRA	36,897,508
<i>Senior Community Service Employment Program</i> Administered by Department of Workforce Services	17.235	539,586
<i>Trade Adjustment Assistance</i> Administered by Department of Workforce Services	17.245	74,177
<i>WIA Adult Program</i> Administered by Department of Workforce Services	17.258	1,499,831
<i>WIA Youth Activities</i> Administered by Department of Workforce Services	17.259	2,450,740
<i>WIA Dislocated Workers</i> Administered by Department of Workforce Services	17.260	1,131,269
<i>Work Opportunity Tax Credit (WOTC)</i> Administered by Department of Workforce Services	17.271	10,997

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Temporary Labor Certification for Foreign Workers</i> Administered by Department of Workforce Services	17.273	\$ 115,005
<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	1,261,767
<i>Occupational Safety and Health - State Program</i> Administered by Department of Employment	17.503	863,562
<i>Consultation Agreements</i> Administered by Department of Employment	17.504	745,177
<i>Disabled Veterans' Outreach Program (DVOP)</i> Administered by Department of Workforce Services	17.801	394,813
<i>Local Veterans' Employment Representative Program</i> Administered by Department of Workforce Services	17.804	<u>213,582</u>
<b>Total U.S. Department of Labor</b>		<b><u>148,930,307</u></b>
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>		
<i>Recreational Trails Program</i> Administered by Department of State Parks and Cultural Resources	20.219	1,889,872
<i>Interagency Hazardous Materials Public Sector Training and Planning Grants</i> Administered by Office of Homeland Security	20.703	<u>111,674</u>
<b>Total U.S. Department of Transportation</b>		<b><u>2,001,546</u></b>
<b>NATIONAL ENDOWMENT FOR THE ARTS AND THE HUMANITIES:</b>		
<i>Promotion of the Arts - Partnership Agreements</i> Administered by Department of State Parks and Cultural Resources	45.025	844,152
<i>Grants to States</i> Administered by Department of Administration and Information	45.310	<u>1,191,840</u>
<b>Total National Endowment for the Arts and the Humanities</b>		<b><u>2,035,992</u></b>

Continued

STATE OF WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
 Year Ended June 30, 2012

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>		
<i>All-Volunteer Force Educational Assistance</i>		
Administered by Adjutant General (Military Department)	64.124	\$ 26,489
<b>Total U.S. Department of Veterans Affairs</b>		<b>26,489</b>
<b>ENVIRONMENTAL PROTECTION AGENCY:</b>		
<i>State Indoor Radon Grants</i>		
Administered by Department of Health	66.032	101,414
<i>State Clean Diesel Grant Program</i>		
Administered by Department of Environmental Quality	66.040	326,263
<i>Water Pollution Control State, Interstate, and Tribal Program Support</i>		
Administered by Department of Environmental Quality	66.419	174,065
<i>State Underground Water Source Protection</i>		
Administered by Oil and Gas Conservation Commission	66.433	195,250
<i>Water Quality Management Planning</i>		
Administered by Department of Environmental Quality	66.454	154,641
<i>Capitalization Grants for Clean Water State Revolving Funds</i>		
Administered by Office of State Lands and Investments	66.458	4,722,379
Administered by Department of Environmental Quality	66.458	114,187
		<u>4,836,566</u>
<i>Capitalization Grants for Clean Water State Revolving Funds, Recovery Act</i>		
Administered by Office of State Lands and Investments	66.458 ARRA	578,583
<i>Nonpoint Source Implementation Grants</i>		
Administered by Department of Environmental Quality	66.460	1,147,907
<i>Capitalization Grants for Drinking Water State Revolving Funds</i>		
Administered by Office of State Lands and Investments	66.468	4,260,539
Administered by Department of Environmental Quality	66.468	108,482
Administered by Water Development Commission	66.468	55,505
		<u>4,424,526</u>
<i>Capitalization Grants for Drinking Water State Revolving Funds, Recovery Act</i>		
Administered by Office of State Lands and Investments	66.468 ARRA	314,998

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs</i> Administered by Department of Environmental Quality	66.471	\$ 59,954
<i>Performance Partnership Grants</i> Administered by Department of Environmental Quality	66.605	3,385,769
<i>PMZ.5 (Section 103)</i> Administered by Department of Environmental Quality	66.606	182,049
<i>Environmental Information Exchange Network Grant Program and Related Assistance</i> Administered by Department of Environmental Quality	66.608	185,435
<i>Consolidated Pesticide Enforcement Cooperative Agreements</i> Administered by Department of Agriculture	66.700	77,869
<i>Underground Storage Tank Prevention, Detection and Compliance Program</i> Administered by Department of Environmental Quality	66.804	297,946
<i>Leaking Underground Storage Tank Trust Fund Corrective Action Program</i> Administered by Department of Environmental Quality	66.805	869,042
<i>Leaking Underground Storage Tank Trust Fund Corrective Action Program, Recovery Act</i> Administered by Department of Environmental Quality	66.805 ARRA	166,149
<i>State and Tribal Response Program Grants</i> Administered by Department of Environmental Quality	66.817	<u>776,779</u>
<b>Total Environmental Protection Agency</b>		<b><u>18,255,205</u></b>

**U.S. DEPARTMENT OF ENERGY:**

<i>Weatherization Assistance for Low-Income Persons</i> Administered by Department of Family Services	81.042	791,929
<i>Weatherization Assistance for Low-Income Persons, Recovery Act</i> Administered by Department of Family Services	81.042 ARRA	3,974,786
<i>Fossil Energy Research and Development</i> Administered by Department of Environmental Quality	81.089	1,930

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Transport of Transuranic Wastes to the Waste Isolation Pilot Plant States and Tribal Concerns, Proposed Solutions Administered by Office of Homeland Security</i>	81.106	\$ 103,951
<i>Electricity Delivery and Energy Reliability, Research, Development and Analysis, Recovery Act Administered by Public Service Commission</i>	81.122 ARRA	<u>234,029</u>
<b>Total U.S. Department of Energy</b>		<b><u>5,106,625</u></b>
<b>U.S. DEPARTMENT OF EDUCATION:</b>		
<i>Adult Education - Basic Grants to States Administered by Wyoming Community College Commission</i>	84.002	815,358
<i>Title I Grants to Local Educational Agencies Administered by Department of Education</i>	84.010	32,898,436
<i>Migrant Education - State Grant Program Administered by Department of Education</i>	84.011	298,397
<i>Title I State Agency Program for Neglected and Delinquent Children and Youth Administered by Department of Education</i>	84.013	369,384
<i>Special Education - Grants to States Administered by Department of Education</i>	84.027	27,541,529
<i>Career and Technical Education - Basic Grants to States Administered by Department of Education</i>	84.048	4,183,064
<i>Rehabilitation Services - Vocational Rehabilitation Grants to States Administered by Department of Workforce Services</i>	84.126	9,052,428
<i>Independent Living - State Grants Administered by Department of Workforce Services</i>	84.169	351,436
<i>Special Education - Preschool Grants Administered by Department of Education</i>	84.173	1,111,162
<i>Rehabilitation Services - Independent Living Services for Older Individuals who are Blind Administered by Department of Workforce Services</i>	84.177	225,000

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Special Education - Grants for Infants and Families</i> Administered by Department of Health	84.181	\$ 2,039,593
<i>Byrd Honors Scholarships</i> Administered by Department of Education	84.185	29,464
<i>Safe and Drug-Free Schools and Communities - State Grants</i> Administered by Department of Education	84.186	177,046
<i>Supported Employment Services for Individuals with the Most Significant Disabilities</i> Administered by Department of Workforce Services	84.187	329,066
<i>Education for Homeless Children and Youth</i> Administered by Department of Education	84.196	205,164
<i>Even Start - State Educational Agencies</i> Administered by Department of Education	84.213	55,363
<i>Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training</i> Administered by Department of Workforce Services	84.265	17,791
<i>Twenty-First Century Community Learning Centers</i> Administered by Department of Education	84.287	5,877,465
<i>Foreign Language Assistance</i> Administered by Department of Education	84.293	77,985
<i>Education Technology State Grants</i> Administered by Department of Education	84.318	351,880
<i>Special Education - State Personnel Development</i> Administered by Department of Education	84.323	802,772
<i>Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities</i> Administered by Department of Education	84.326	68,289
<i>Grants to States for Workplace and Community Transition Training for Incarcerated Individuals</i> Administered by Department of Corrections	84.331	25,654

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>English Language Acquisition State Grants</i> Administered by Department of Education	84.365	\$ 569,284
<i>Mathematics and Science Partnerships</i> Administered by Department of Education	84.366	1,100,686
<i>Improving Teacher Quality State Grants</i> Administered by Department of Education	84.367	12,296,224
<i>Grants for State Assessments and Related Activities</i> Administered by Department of Education	84.369	3,480,473
<i>Striving Readers</i> Administered by Department of Education	84.371	34,838
<i>School Improvement Grants</i> Administered by Department of Education	84.377	170,281
<i>Education Technology, State Grants, Recovery Act</i> Administered by Department of Education	84.386 ARRA	246,777
<i>Education for Homeless Children and Youth, Recovery Act</i> Administered by Department of Education	84.387 ARRA	43,630
<i>School Improvement, Recovery Act</i> Administered by Department of Education	84.388 ARRA	2,379,285
<i>Title I Grants to Local Educational Agencies, Recovery Act</i> Administered by Department of Education	84.389 ARRA	6,917,022
<i>Rehabilitation Services - Vocational Rehabilitation Grants to States, Recovery Act</i> Administered by Department of Workforce Services	84.390 ARRA	2,383
<i>Special Education Grants to States, Recovery Act</i> Administered by Department of Education	84.391 ARRA	8,838,980
<i>Special Education - Preschool Grants, Recovery Act</i> Administered by Department of Education	84.392 ARRA	551,021
<i>Special Education - Grants for Infants and Families, Recovery Act</i> Administered by Department of Health	84.393 ARRA	326,464
<i>State Fiscal Education Stabilization Fund, Recovery Act</i> Administered by Department of Office of State Lands and Investments	84.394 ARRA	37,729,917

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>State Fiscal Stabilization Fund (SFSF) Government Services, Recovery Act</i> Administered by Department of Office of State Lands and Investments	84.397 ARRA	\$ 7,195,264
<i>Education Jobs Fund, Recovery Act</i> Administered by Department of Education	84.410 ARRA	<u>9,666,967</u>
<b>Total U.S. Department of Education</b>		<b><u>178,453,222</u></b>
<b>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:</b>		
<i>National Historic Publications and Records Grants</i> Administered by Department of State Parks and Cultural Resources	89.003	<u>24,424</u>
<b>Total National Archives and Records Administration</b>		<b><u>24,424</u></b>
<b>U.S. ELECTION ASSISTANCE COMMISSION:</b>		
<i>Help America Vote Act Requirements Payments</i> Administered by Secretary of State	90.401	<u>9,553</u>
<b>Total Election Assistance Commission</b>		<b><u>9,553</u></b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>		
<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	24,939
<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	79,724
<i>Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services</i> Administered by Department of Health	93.043	145,430
<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	1,913,894
<i>Special Programs for the Aging - Title III, Part C - Nutrition Services</i> Administered by Department of Health	93.045	3,717,218

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Special Programs for the Aging - Title IV and Title II, Discretionary Projects</i> Administered by Department of Health	93.048	\$ 246,271
<i>National Family Caregiver Support, Title III, Part E</i> Administered by Department of Health	93.052	855,326
<i>Nutrition Services Incentive Program</i> Administered by Department of Health	93.053	793,460
<i>Public Health Emergency Preparedness</i> Administered by Department of Health	93.069	5,219,209
<i>Emergency System for Advance Registration of Volunteer Health Professionals</i> Administered by Department of Health	93.089	7,415
<i>Affordable Care Act (ACA) Personal Responsibility Education Program</i> Administered by Department of Health	93.092	4,958
<i>Maternal and Child Health Federal Consolidated Programs</i> Administered by Department of Health	93.110	186,859
<i>Project Grants and Cooperative Agreements for Tuberculosis Control Programs</i> Administered by Department of Health	93.116	181,299
<i>Emergency Medical Services for Children</i> Administered by Department of Health	93.127	157,066
<i>Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices</i> Administered by Department of Health	93.130	10,461
<i>Injury Prevention and Control Research and State and Community Based Programs</i> Administered by Department of Health	93.136	40,659
<i>Projects for Assistance in Transition from Homelessness (PATH)</i> Administered by Department of Health	93.150	254,662
<i>Traumatic Brain Injury State Demonstration Grant Program</i> Administered by Department of Health	93.234	(59,900)
<i>State Rural Hospital Flexibility Program</i> Administered by Department of Health	93.241	369,925

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Substance Abuse and Mental Health Services - Projects of Regional and National Significance</i> Administered by Department of Health	93.243	\$ 696,037
<i>Universal Newborn Hearing Screening</i> Administered by Department of Health	93.251	311,547
<i>Immunization Cooperative Agreements - Administrative</i> Administered by Department of Health	93.268	1,126,386
<i>Immunization Cooperative Agreements - Vaccine</i> Administered by Department of Health	93.268	361,706
<i>Adult Viral Hepatitis Prevention and Control</i> Administered by Department of Health	93.270	124,070
<i>Centers for Disease Control and Prevention - Investigations and Technical Assistance</i> Administered by Department of Health	93.283	3,193,866
<i>National Institutes of Health Pediatric Research Loan Repayment Program</i> Administered by Department of Health	93.285	289,654
<i>Comprehensive School Health</i> Administered by Department of Education	93.293	208,454
<i>State Partnership Grant Program to Improve Minority Health</i> Administered by Department of Health	93.296	138,260
<i>Small Rural Hospital Improvement Grants Program</i> Administered by Department of Health	93.301	161,556
<i>ARRA - State Primary Care Offices, Recovery Act</i> Administered by Department of Health	93.414 ARRA	24,384
<i>PPHF 2012 National Public Health Improvement Initiative</i> Administered by Department of Health	93.507	50,665
<i>Affordable Care Act (ACA): State Health Care Workforce Development Grants</i> Administered by Department of Workforce Services	93.509	37,041
<i>93.518-Affordable Care Act - Medical Improvements for Patients and Providers</i> Administered by Department of Health	93.518	14,187

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
Year Ended June 30, 2012**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Centers for Disease Control and Prevention - Affordable Care Act (ACA) - Communities Putting Prevention to Work Administered by Department of Health</i>	93.520	\$ 10,000
<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; PPHF Administered by Department of Health</i>	93.521	259,279
<i>State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges Administered by Department of Insurance</i>	93.525	518,099
<i>The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Coordinated Chronic Disease Prevention and Health Promotion Program Administered by Department of Health</i>	93.544	13,948
<i>PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance Financed in Part by 2012 Prevention and Public Health Funds Administered by Department of Health</i>	93.539	30,092
<i>Affordable Care Act (ACA) The Primary Care Services Resource Coordination and Development Program Administered by Department of Health</i>	93.549	77,642
<i>Promoting Safe and Stable Families Administered by Department of Family Services</i>	93.556	395,986
<i>Temporary Assistance for Needy Families Administered by Department of Family Services</i>	93.558	22,760,998
<i>Child Support Enforcement Administered by Department of Family Services</i>	93.563	5,823,926
<i>Low-Income Home Energy Assistance Administered by Department of Family Services</i>	93.568	8,177,969
<i>Community Services Block Grant Administered by Department of Health</i>	93.569	3,453,179

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Child Care and Development Block Grant</i> Administered by Department of Family Services	93.575	\$ 3,248,952
<i>Child Care and Development Block Grant, Recovery Act</i> Administered by Department of Family Services	93.575 ARRA	583,191
<i>State Court Improvement Program</i> Administered by Supreme Court	93.586	339,765
<i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund</i> Administered by Department of Family Services	93.596	5,959,627
<i>Grants to States for Access and Visitation Programs</i> Administered by Department of Family Services	93.597	96,724
<i>Chafee Education and Training Vouchers Program (ETV)</i> Administered by Department of Family Services	93.599	112,000
<i>Adoption Incentive Payments</i> Administered by Department of Family Services	93.603	90,707
<i>Voting Access for Individuals with Disabilities - Grants to States</i> Administered by Secretary of State	93.617	33,869
<i>Developmental Disabilities Basic Support and Advocacy Grants</i> Administered by Attorney General	93.630	271,449
<i>Children's Justice Grants to States</i> Administered by Department of Family Services	93.643	45,888
<i>Stephanie Tubbs Jones Child Welfare Services Program</i> Administered by Department of Family Services	93.645	793,335
<i>Foster Care - Title IV-E</i> Administered by Department of Family Services	93.658	3,101,027
<i>Foster Care - Title IV-E, Recovery Act</i> Administered by Department of Family Services	93.658 ARRA	91,845
<i>Social Services Block Grant</i> Administered by Department of Family Services	93.667	3,063,801

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Child Abuse and Neglect State Grants</i> Administered by Department of Family Services	93.669	\$ 37,512
<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	685,755
<i>Child Abuse Challenge Grants</i> Administered by Department of Family Services	93.672	258,870
<i>Chafee Foster Care Independence Program</i> Administered by Department of Family Services	93.674	563,079
<i>ARRA-Head Start, Recovery Act</i> Administered by Department of Family Services	93.708 ARRA	89,948
<i>ARRA-Community Services Block Grant, Recovery Act</i> Administered by Department of Health	93.710 ARRA	(129)
<i>ARRA-State Grants to Promote Health Information Technology</i> Administered by Department of Enterprise Technology Services	93.719 ARRA	601,723
<i>ARRA-Prevention and Wellness - State, Territories and Pacific Islands, Recovery Act</i> Administered by Department of Health	93.723 ARRA	112,491
<i>ARRA-Health Information Technology and Public Health</i> Administered by Department of Health	93.729 ARRA	468,006
<i>Children's Health Insurance Program</i> Administered by Department of Health	93.767	10,341,081
<i>State Medicaid Fraud Control Units</i> Administered by Attorney General	93.775	330,024
<i>State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare</i> Administered by Department of Health	93.777	1,766,256
<i>Medical Assistance Program</i> Administered by Department of Family Services	93.778	2,688,841
Administered by Department of Health	93.778	287,229,111
		<u>289,917,952</u>

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Medical Assistance Program, Recovery Act</i> Administered by Department of Health	93.778 ARRA	\$ 6,905,291
<i>Centers for Medicare and Medicaid Services (CMS)</i> <i>Research, Demonstrations and Evaluations</i> Administered by Department of Insurance	93.779	211,813
<i>Grants to States for Operation of Qualified High-Risk Pools</i> Administered by Department of Insurance	93.780	276,415
<i>National Bioterrorism Hospital Preparedness Program</i> Administered by Department of Health	93.889	1,044,727
<i>Grants to States for Operation of Offices of Rural Health</i> Administered by Department of Health	93.913	179,202
<i>HIV Care Formula Grants</i> Administered by Department of Health	93.917	886,210
<i>Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease</i> Administered by Department of Health	93.918	224,689
<i>Special Projects of National Significance</i> Administered by Department of Health	93.928	71,887
<i>HIV Prevention Activities - Health Department Based</i> Administered by Department of Health	93.940	718,094
<i>HIV Demonstration, Research, Public and Professional Education Projects</i> Administered by Department of Health	93.941	76,909
<i>Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs</i> Administered by Department of Health	93.946	94,612
<i>Block Grants for Community Mental Health Services</i> Administered by Department of Health	93.958	452,480
<i>Block Grants for Prevention and Treatment of Substance Abuse</i> Administered by Department of Health	93.959	3,505,600

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Preventive Health Services - Sexually Transmitted Diseases</i>		
<i>Control Grants</i>		
Administered by Department of Health	93.977	\$ 294,294
<i>Preventive Health and Health Services Block Grant</i>		
Administered by Department of Health	93.991	192,631
<i>Maternal and Child Health Services Block Grant to the States</i>		
Administered by Department of Health	93.994	<u>1,052,614</u>
<b>Total U.S. Department of Health and Human Services</b>		<b><u>401,600,022</u></b>
<b>EXECUTIVE OFFICE OF THE PRESIDENT:</b>		
<i>High Intensity Drug Trafficking Areas Program</i>		
Administered by Attorney General	95.001	<u>1,142,534</u>
<b>Total Executive Office of the President</b>		<b><u>1,142,534</u></b>
<b>SOCIAL SECURITY ADMINISTRATION:</b>		
<i>Social Security - Disability Insurance</i>		
Administered by Department of Workforce Services	96.001	2,813,850
<i>Social Security - Survivors Insurance</i>		
Administered by Department of Family Services	96.004	195,796
<i>Supplemental Security Income</i>		
Administered by Department of Family Services	96.006	<u>68,582</u>
<b>Total Social Security Administration</b>		<b><u>3,078,228</u></b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>		
<i>Boating Safety Financial Assistance</i>		
Administered by Wyoming Game and Fish Department	97.012	314,472
<i>Community Assistance Program State Support Services Element (CAP-SSSE)</i>		
Administered by Office of Homeland Security	97.023	38,718
<i>Flood Mitigation Assistance</i>		
Administered by Office of Homeland Security	97.029	1,167
<i>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</i>		
Administered by Office of Homeland Security	97.036	2,781,909

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>National Dam Safety Program</i> Administered by State Engineer	97.041	\$ 75,163
<i>Emergency Management Performance Grants</i> Administered by Office of Homeland Security	97.042	1,425,550
<i>State Fire Training Systems Grants</i> Administered by Fire Prevention and Electrical Safety	97.043	3,666
<i>Pre-Disaster Mitigation</i> Administered by Office of Homeland Security	97.047	19,781
<i>Interoperable Emergency Communications</i> Administered by Office of Homeland Security	97.055	53,256
<i>Homeland Security Grant Program</i> Administered by Office of Homeland Security	97.067	4,505,407
<i>Buffer Zone Protection Program (BZPP)</i> Administered by Office of Homeland Security	97.078	63,479
<i>Earthquake Consortium</i> Administered by Office of Homeland Security	97.082	<u>5,713</u>
<b>Total U.S. Department of Homeland Security</b>		<b><u>9,288,281</u></b>
<b>OTHER FEDERAL FINANCIAL AWARDS:</b>		
<i>Common Core of Data</i> Administered by Department of Education	None	19,015
<i>NAEP State Coordinator</i> Administered by Department of Education	None	119,996
<i>BLM Coop Agreement</i> Administered by Department of Environmental Quality	None	94,679
<i>Pipeline Safety Grant Program</i> Administered by Public Service Commission	None	150,488
<i>DAM Security</i> Administered by Department of State Parks and Cultural Resources	None	28,241

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Social Security Reimbursement Program</i> Administered by Department of Employment	None	\$ 130,544
<i>Game and Fish, Various Programs</i> Administered by Wyoming Game and Fish Department	None	242,813
<i>Lead - Niosh</i> Administered by Department of Health	None	12,850
<i>Vital Records</i> Administered by Department of Health	None	236,620
<i>Mammography</i> Administered by Department of Health	None	43,437
<i>Hunt Registry</i> Administered by Department of Health	None	91,902
<i>USDA Natural Resources</i> Administered by Water Development Fund	None	<u>38,429</u>
<b>Total Other Federal Financial Awards</b>		<b><u>1,209,014</u></b>
<b>Total Direct Funding</b>		<b><u>966,206,675</u></b>
<b><u>PASS-THROUGH FUNDING</u></b>		
<b>MONTANA DEPARTMENT OF LABOR AND INDUSTRY:</b>		
<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	22,539
<b>WESTERN GOVERNORS ASSOCIATION:</b>		
<i>Electricity Delivery and Energy Reliability, Research, Development, and Analysis, Recovery Act</i> Administered by Wyoming Game and Fish Department	81.122 ARRA	<u>40,551</u>
<b>Total Pass-Through Funding</b>		<b><u>63,090</u></b>
<b>Total Federal Financial Assistance</b>		<b><u>\$ 966,269,765</u></b>

# STATE OF WYOMING

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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### 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 \$692,623; Food Stamps of \$51,670,097; and value of vaccines of \$361,706. 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 16.55% of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2011.

### 4. Unemployment Insurance Compensation

The schedule of expenditures of Federal awards includes approximately \$82 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, 2012**

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**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, 2012 and have issued their report thereon dated December 21, 2012. 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 (Continued)**  
**Year Ended June 30, 2012**

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Identification of major programs:

CFDA Number	Name of Federal Program
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection
11.555	Public Safety Interoperable Communications Grant Program
15.427	Federal Oil and Gas Royalty Management
16.727	Enforcing Underage Drinking Laws Program
17.275 ARRA	* Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, Recovery Act
45.310	Grants to States
66.458	* Capitalization Grants for Clean Water State Revolving Funds
66.468	* Capitalization Grants for Drinking Water State Revolving Fund
81.042	* Weatherization Assistance for Low-Income Persons
84.002	Adult Education - Basic Grants to States
84.048	Career and Technical Education - Basic Grants to States
84.366	Mathematic and Science Partnerships
84.367	Improving Teacher Quality State Grants
84.410 ARRA	* Educational Jobs Fund, Recovery Act
93.052	National Family Caregiver Support, Title III, Part E
93.069	Public Health Emergency Preparedness
93.243	Substances Abuse and Mental Health Services - Projects of Regional and National Significance
93.251	Universal Newborn Hearing Screening
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance
93.525	State Planning and Establishment Grants for the Affordable Care Act's (ACA) Exchanges
93.586	State Court Improvement Program
93.667	Social Services Block Grant
93.719 ARRA	* ARRA State Grants to Promote Health Information Technology
93.729 ARRA	* ARRA Health Information Technology and Public Health
93.889	National Bioterrorism Hospital Preparedness Program
93.940	HIV Prevention Activities - Health Department Based
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.994	Maternal and Child Health Services Block Grant to the States
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
97.042	Emergency Management Performance Grants
97.067	Homeland Security Grant Program
Cluster	Social Security Cluster
Cluster	* Medicaid Cluster
Cluster	* Title 1, Part A Cluster
Cluster	* Special Education Cluster
Cluster	* State Fiscal Stabilization Fund Cluster
Cluster	* School Improvements Grants Cluster

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

# STATE OF WYOMING

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) Year Ended June 30, 2012

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- Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000
- Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes  No

### II. FINANCIAL STATEMENT FINDINGS

#### **2012-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. It should also be noted that there was significant turnover and reallocation of responsibilities within the CAFR Division during the fiscal year.

**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 cash and pooled investments and the related interest income; loans receivable; agency fund accruals related to excise and mineral severance taxes and the related allowances for doubtful accounts; unemployment insurance receivables and the related allowances for doubtful accounts; receivables from the Federal government; mineral royalty accruals and deferrals; various payables; and a prior period restatement related to Medicaid ARRA expenditures recorded in the incorrect fiscal year.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) Year Ended June 30, 2012

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In addition, significant reclassification adjustments were identified, proposed, and/or recorded related to the transfers that had been improperly recorded as revenues and expenditures, as well as incorrect allocations of current and noncurrent cash and pooled investments, trade receivable, trade payable, deposits in U.S. Treasury, and cash and pooled investments with trustee balances. The significant adjustments proposed and/or recorded to properly report the government-wide financial statements principally included those above, as well as an adjustment to correct depreciation expense on capital assets and to record a net pension obligation for retirement plans of the Wyoming Retirement System. The State also recorded a prior period restatement to the fund level financial statements related to GASB Statement No. 54 fund reclassifications, as well as a prior period restatement to the government-wide statements related to previously unrecorded capital assets.

**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 continue with its implementation of 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 ending June 30, 2012.

The State Auditor's Office concurs with the recommendations on 2012 FSA-01 and will assign specific responsibilities to personnel in the State Auditor's Office to educate individual State agencies which had findings for the fiscal year ending June 30, 2012. The State Auditor's Office will also refine its internal review process of financial statement information, through the use of specially assigned personnel, to the extent review can reasonably occur within the applicable time frame.

### III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

#### **2012-SA-01: Subrecipient Monitoring**

##### **Universal Newborn Hearing Screening (CFDA #93.251)**

**Federal Agency:** U.S. Department of Health and Human Services

**Condition:** The program subgrants all of its funds to a non-profit organization that was required to have a Single Audit. The organization had a Single Audit, but the program was unable to provide a copy of the Single Audit or provide evidence that the Single Audit report was received and reviewed.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) Year Ended June 30, 2012

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**Criteria:** The requirements for subrecipient monitoring are contained in 31 USC 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub L. No. 104-156)), OMB Circular A-133 (Section .255 and .400(d)). Among other things, a pass-through entity is responsible for: (1) ensuring that subrecipients expending \$500,000 or more in Federal awards during the subrecipient's fiscal year for fiscal years ending after December 31, 2003 as provided by OMB Circular A-133 have met the audit requirements of OMB Circular A-133 and that the required audits are completed within nine months of the end of the subrecipient's audit period; (2) issuing a management decision on audit findings within six months after receipt of the subrecipient's audit report; and (3) ensuring that the subrecipient takes timely and appropriate corrective action on all audit findings.

**Cause:** Human error.

**Effect:** The program may not be effectively monitoring its subrecipient if it is unable to provide evidence that it obtain, reviewed, and followed-up on its subrecipient's Single Audit report.

**Recommendation:** We recommend that the program develop a system to ensure that the Single Audit report is obtained, reviewed and, if necessary, the follow-up is documented.

**Questioned Costs:** None

**Auditee Response:** See Corrective Action Plan

#### **2012-SA-02: Cash Management**

##### **State Planning Establishment Grant for the Affordable Care Act (CFDA #93.525)**

**Federal Agency:** U.S. Department of Health and Human Services

**Condition:** The program drew grant funds to hold in reserve.

**Criteria:** The requirements for cash management are contained in the A-102 Common Rule, OMB Circular A-110 (2 CFR section 215.22), and Treasury regulations at 31 CFR part 205. Those requirements state that recipients must follow procedures to minimize the time elapsing between the transfer of funds from the U.S. Treasury and disbursement.

**Cause:** Human error.

**Effect:** The program is not in compliance with the cash management compliance requirement.

**Recommendation:** We recommend that the program work with the Federal oversight entity to resolve the matter.

**Questioned Costs:** \$46,440

**Auditee Response:** See Corrective Action Plan

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
Year Ended June 30, 2012

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**2012-SA-03: Allowable Costs/Cost Principles**

**Emergency Management Partnership Grant (CFDA #97.042)  
Homeland Security Grant Program (CFDA #97.067)**

**Federal Agency:** U.S. Department of Homeland Security

**Condition:** The programs identified are not properly allocating payroll, telecommunications, and computer/data processing charges. The programs are charging 100% of the costs to the program even though they provide services/benefits to other Federal/state programs.

**Criteria:** OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, indicates that to be allowable under Federal awards, costs, among other things must be allocable to Federal awards. A cost is allocable to a particular cost objective if the goods and services involved are chargeable or assignable to such cost objectives in accordance with relative benefits received.

**Cause:** No allocation process is in place.

**Effect:** The aforementioned grants are allocated a disproportionate share of costs that should be allocated to other Federal/state grants/programs.

**Recommendation:** We recommend that the department review all nonsubrecipient payments being charged to their Federal programs to ensure that they are being allocated based on the benefit received by each program.

**Questioned Costs:** Unknown

**Auditee Response:** See Corrective Action Plan

**2012-SA-04: Matching**

**State Grants to Promote Health Information Technology (CFDA #93.719 ARRA)**

**Federal Agency:** U.S. Department of Health and Human Services

**Condition:** The program was not in compliance with the matching requirement.

**Criteria:** The HITECH Act requires a match of Federal monies awarded under this program beginning in fiscal year 2011, with an increasing level of match for each year of the program. Matching requirements can be provided through cash and/or in-kind contributions (42 USC 300jj-33(i)(1) and (2)). For the Federal fiscal year ended September 30, 2011, a match of \$1 for each \$10 Federal dollars was required.

**Cause:** Human error.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) Year Ended June 30, 2012

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**Effect:** If a recipient does not meet the specified level of matching, the Federal awarding agency may make a downward adjustment in the Federal award amount or may take an enforcement action affecting the current or future awards to that recipient.

**Recommendation:** We recommend that the department work with the Federal awarding agency on how to correct the situation, as well as working to ensure that future awards are properly matched.

**Questioned Costs:** None

**Auditee Response:** See Corrective Action Plan

#### **2012-SA-05: Reporting**

**Public Safety Interoperable Communications Grant Program (CFDA #11.555)**  
**Disaster Grants – Public Assistance (Presidentially Declared Disasters) (CFDA #97.036)**  
**Emergency Management Partnership Grant (CFDA #97.042)**  
**Homeland Security Grant Program (CFDA #97.067)**

**Federal Agency:** U.S. Department of Commerce (CFDA #11.555); U.S. Department of Homeland Security (CFDA #'s 97.036; 97.042; 97.067)

**Condition:** The programs identified above submitted *Federal Financial Reports* (SF-425) with incorrect, incomplete, or inconsistent information.

**Criteria:** The control objective for the Reporting Compliance Requirement is to provide reasonable assurance that reports of Federal awards submitted to the Federal awarding agency include all activity of the reporting period, are supported by underlying accounting records, and are fairly presented in accordance with program requirements.

**Cause:** Human error.

**Effect:** By not submitting complete, correct, and consistent reports, the Federal awarding agencies can not properly monitor the activity of the grants.

**Recommendation:** We recommend that the departments review the report preparation and review procedures and develop a control process to ensure that all submitted reports are properly prepared.

**Questioned Costs:** None

**Auditee Response:** See Corrective Action Plan

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) Year Ended June 30, 2012

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#### **2012-SA-06: Reporting**

##### **State Grants to Promote Health Information Technology (CFDA #93.719 ARRA)**

*Federal Agency:* U.S. Department of Health and Human Services

*Condition:* The quarterly 1512 reports improperly excluded the subaward information.

*Criteria:* Section 1512 of the Recovery Act requires reporting on the use of Recovery Act funding by recipients. One piece of the report that is required is the amount of subaward payments.

*Cause:* Human error.

*Effect:* The Federal awarding agency did not have complete and accurate information regarding the spending of the program funds.

*Recommendation:* We recommend that the department work with the Federal awarding agency on how to correct the reports.

*Questioned Costs:* None

*Auditee Response:* See Corrective Action Plan

#### **2012-SA-07: Suspension and Debarment**

##### **Grants to States (CFDA #45.310)**

##### **Career and Technical Education – Basic Grants to States (CFDA #84.048)**

##### **State Planning Establishment Grant for the Affordable Care Act (CFDA #93.525)**

*Federal Agency:* U.S. National Endowment for the Arts and the Humanities; U.S. Department of Education; U.S. Department of Health and Human Services

*Condition:* The check for Suspension and Debarment was not performed.

*Criteria:* Government-wide requirements for nonprocurement suspension and debarment are contained in the Office of Management and Budget (OMB) guidance in 2 CFR part 180, which implements Executive Orders 12549 and 12689, Debarment and Suspension.

*Cause:* Human error.

*Effect:* If a check for Suspension and Debarment is not performed, the program runs the risk of providing Federal funds to an individual or organization that is suspended or debarred.

*Recommendation:* We recommend that the programs perform a check on the EPLS website or include a Suspension and Debarment clause in the contract.

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
Year Ended June 30, 2012

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*Questioned Costs:* None

*Auditee Response:* See Corrective Action Plan

**2012-SA-08: Matching**

**Centers for Disease Control and Prevention – Investigations and Technical Assistance  
(CFDA #93.283)**

**National Bioterrorism Hospital Preparedness Program (CFDA #93.889)**

*Federal Agency:* U.S. Department of Health and Human Services

*Condition:* The aforementioned programs have a matching compliance requirement; however, neither program had an effective system in place to ensure compliance with the matching compliance requirement.

*Criteria:* The authorization for CFDA #93.283 comes from the Public Health Service Act, Title 42, Section 243, 247b(k)(2). The authorization for CFDA #93.889 comes from Section 319C-2 of the Public Health Service (PHS) Act, as amended by the Pandemic and All-Hazards Preparedness Act (PAHPA) of 2006, Public Law 109-417.

*Cause:* There was not an effective system in place to track compliance with the matching requirement.

*Effect:* By not sufficiently tracking the matching requirement, program personnel do not have a way to ensure that the programs are in compliance.

*Recommendation:* We recommend that the program develop and implement the necessary controls to ensure compliance with the matching requirement.

*Questioned Costs:* None

*Auditee Response:* See Corrective Action Plan



# STATE OF WYOMING

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) Year Ended June 30, 2012

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### **2012-SA-09: Internal Control**

#### **All Programs Administered by the Wyoming Department of Education**

**Federal Agency:** U.S. Department of Agriculture; U.S. Department of Education

**Condition:** In February 2013, the Governor assembled an *Inquiry Team* to investigate concerns which had been expressed by certain legislators and current/former employees for the Wyoming Department of Education (WDE). The charge of the *Inquiry Team* was to gather the facts relative to human resources, budget issues and department operations. The *Inquiry Team* was to report the information that was collected; it was not to draw conclusions or make recommendations. The *Inquiry Team* published its report on June 13, 2013. Among other things, the report cited the following:

- The Control Environment within the WDE may have been compromised by management override. Certain employees believed the work environment had become strained due to intimidation and the uncertainty of job security in addition to management override of internal controls.
- The appropriateness of charges to Federal programs was questioned.
- There are concerns that State funds were spent on professional development training, which is contrary to House Bill 001, Section 005, Paragraph 3c (which became effective on March 8, 2012).

**Criteria:** The Office of Management and Budget (OMB) Circular A-102, *Grants and Cooperative Agreements with State and Local Governments*, require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

**Cause:** Management override of controls.

**Effect:** If the claims by certain WDE employees are determined to be true, the WDE may have to return Federal funds, and may have violated State law.

**Recommendation:** We recommend the WDE continue to work with the U.S. Department of Education to resolve issues that have been raised by the inquiry that relate to Federal programs.

**Questioned Costs:** Unknown

**Auditee Response:** See Corrective Action Plan

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2012

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Finding	Status
<b>2011-SA-01: Subrecipient Monitoring</b>	
<b>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)</b>	<i>The State of Wyoming, Office of State Lands and Investments sent out letters to all active ARRA first-tier grant recipients in April and May 2012 informing them of the CCR requirement.</i>
<b>Federal Agency:</b> Environmental Protection Agency; U.S. Department of Education	
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.	
<b>2011-SA-02: Subrecipient Monitoring</b>	
<b>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)</b>	<i>The Wyoming Attorney General’s Office has included language to ensure receipt of appropriate audit reports in the new contracts. A form is also required to be filled out by subrecipients saying whether they received a single audit, and if they did that a copy will be forwarded to the Attorney General’s Office. The Attorney General’s Office staff will verify receipt of the form and follow up if audits are not received.</i>
<b>Federal Agency:</b> U.S. Department of Justice	
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.	
<b>2011-SA-03: Subrecipient Monitoring</b>	
<b>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)</b>	<i>The Wyoming Attorney General’s Office has revised the MOU and has a new MOU signed by all subrecipients. The Division has all MOU’s at headquarters signed by RTFO. A TFO MOU tracking form is now listed on an internal Division file server that allows access for tracking and managing TFO MOU’s.</i>
<b>Federal Agency:</b> U.S. Department of Justice	
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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2012

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Finding	Status
<b><u>2011-SA-04: Matching, Level of Effort and Earmarking</u></b>	
<p><i>Recreational Trails Program (CFDA #20.219)</i></p> <p><i>Federal Agency:</i> Department of Transportation</p> <p>The program does not have an effective system in place to monitor and substantiate that the program is in compliance with its earmarking requirement.</p>	<p><i>The Department of State Parks and Cultural Resources modified the coding system in the grants portion of the WOLFS System to account for separate projects. After work transactions are processed at the end of the month, they are downloaded into an Access database and then summarized into Excel. Once in Excel, it is sorted into categories where they can track different requirements, and compare to the coding in the State’s accounting system.</i></p>
<b><u>2011-SA-05: Subrecipient Monitoring</u></b>	
<p><i>Recreational Trails Program (CFDA #20.219)</i></p> <p><i>Federal Agency:</i> Department of Transportation</p> <p>The program failed to notify its subrecipients of the Single Audit Requirements.</p>	<p><i>The Department of State Parks and Cultural Resources incorporated the “Affirmation of Audit” and “Debarment, Suspension and Other Responsibility Matters” as required by OMB Circular 133 into a two page form that is sent to all subrecipients to be filled out. The program manager will check for suspension and debarment by performing a search at epls.gov and printing the results. In addition, the program manager, upon receipt of the Affirmation of Audit, will verify if an audit is required and, if so, request a copy from the subrecipient.</i></p>

**EXHIBIT I**

**CORRECTIVE ACTION PLAN**

**STATE OF WYOMING**  
**CORRECTIVE ACTION PLAN**  
**JUNE 30, 2012**

The following are the corrective action plans for the *Findings and Questioned Costs for Federal Awards* reported in the June 30, 2012 Compliance Report for the State of Wyoming.

**2012-SA-01. Subrecipient Monitoring**

**Universal Newborn Hearing Screening (CFDA #93.251)**

Administered by the Wyoming Department of Health

*Contact:* Sara Mofield, (307) 777-6972

*Corrective Action Planned:* A copy of the prior year Financial and Compliance Report will be obtained and reviewed, and in the future the program manager will ensure that if a Financial and Compliance Audit is performed that a copy of the report will be obtained, reviewed, and follow-up (if necessary).

*Anticipated Completion Date:* June 30, 2013

**2012-SA-02. Cash Management**

**State Planning and Establishment Grants for the Affordable Care Act (ACA's) Exchanges (CFDA #93.525)**

Administered by Wyoming Department of Insurance

*Contact:* Tom Hirsig, (307) 777-7401

*Corrective Action Planned:* The Insurance Commissioner will address the issue with the Governor's Office to determine proper treatment of the funds held in reserve.

*Anticipated Completion Date:* June 30, 2013

**2012-SA-03. Allowable Costs/Cost Principles**

**Emergency Management Partnership Grant (CFDA #97.042)  
Homeland Security Grant Program (CFDA #97.067)**

Administered by Wyoming Department of Homeland Security

*Contact:* Robin Benitz, (307) 777-4900

*Corrective Action Planned:* The Wyoming Office of Homeland Security (WOHS) has updated procedures to ensure the proper allocation of expenditures across grant programs. This includes the increased utilization of TURK (time and usage record keeping) forms to properly allocate payroll and creating a formula to allocate telecommunications and information technology charges on a monthly basis.

*Anticipated Completion Date:* June 30, 2013

## **2012-SA-04. Matching**

### **State Grants to Promote Health Information Technology (CFDA #93.719 ARRA)**

Administered by Wyoming Department of Enterprise Technology Services

*Contact:* Dallas Lain, (307) 777-5840

*Corrective Action Planned:* The State of Wyoming will review the Cooperative Agreement budget and analyze the viability of the proposed match funds and if necessary identify alternative match funds to ensure future compliance with matching requirements.

*Anticipated Completion Date:* June 30, 2013

## **2012-SA-05. Reporting**

### **Public Safety Interoperable Communications Grant Program (CFDA #11.555) Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CFDA #97.036) Emergency Management Partnership Grant (CFDA #97.042) Homeland Security Grant Program (CFDA #97.067)**

Administered by Wyoming Office of Homeland Security

*Contact:* Robin Benitz, (307) 777-4900

*Corrective Action Planned:* The Wyoming Office of Homeland Security (WOHS) will have another accounting staff person double check each report for accuracy before submission to Federal agency.

*Anticipated Completion Date:* June 30, 2013

## **2012-SA-06. Reporting**

### **State Grants to Promote Health Information Technology (CFDA #93.719 ARRA)**

Administered by the Wyoming Department of Enterprise Technology

*Contact:* Dallas Lain, (307) 777-5840

*Corrective Action Planned:* The State of Wyoming will correct the non-financial information improperly excluded from the 1512 Report and will implement a policy requiring the HOT Coordinator to review the financial reports prepared by the Accounting Manager before submission.

*Anticipated Completion Date:* June 30, 2013

## **2012-SA-07. Suspension and Debarment**

**Grants to States (CFDA #45.310)**

**Career & Technical Education – Basic Grants to States (CFDA #84.048)**

**State Planning Establishment Grant for the Affordable Care Act (CFDA #93.525)**

Administered by the Department of Administration & Information – State Library Division

Department of Education

Department of Insurance

*Contact:* Lesley Boughton, (307) 777-5911

Dainne Bailey, (307) 777-7690

Tom Hirsig, (307) 777-7401

*Corrective Action Planned:* The programs will ensure that the standard Suspension and Debarment clause will be included in vendor/provider contract, and/or, the programs will verify that the vendor/provider will check the vendor/provider against the EPLS website.

*Anticipated Completion Date:* June 30, 2013

## **2012-SA-08. Matching**

**Centers for Disease Control & Prevention – Investigations & Technical Assistance (CFDA #93.719)**

**National Bioterrorism Hospital Preparedness Program (CFDA #93.889)**

Administered by the Wyoming Department of Health

*Contact:* Bob Peck, (307) 777-7656

*Corrective Action Planned:* Going forward, the Department of Health will require the fiscal managers to provide documentation to the grant analyst verifying that the match has been met. This documentation will be included in the Federal report file. This will be the central location verifying that the match has been met. For an in-kind match, the Department of Health will establish a phase code within the grant system to track the in-kind match.

*Anticipated Completion Date:* June 30, 2013

## **2012-SA-09. Internal Control**

### **All Programs Administered by the Wyoming Department of Education**

Administered by the Wyoming Department of Education

**Contact:** Trent Carroll, (307) 777-3572

**Corrective Action Planned:** The Wyoming Department of Education (WDE) is conducting a thorough review of its internal controls, processes and procedures. This review will include a case by case analysis of management override that occurred during the period of January 1, 2011 to February 1, 2013. The WDE will conduct an internal investigation to identify any possible flagrant violations that may have been a result of weakness or deficiency in the departmental internal controls. In the time period of this audit finding, the Department of Education was led by an elected official, the State Superintendent of Public Instruction. The agency is currently under the administration of a Director, appointed by the Governor. This leadership is directly responsible to the Governor and will follow all legislative mandates given through state statute and federal guidance.

The WDE fiscal staff will review questioned expenditures to federal programs that occurred from January 1, 2011 to February 1, 2013. The agency will work with the auditors involved in the upcoming Statewide Single Audit and all future audits to seek out possible violations or other items of concern. Violations will be analyzed to see whether they represent an isolated instance or a systemic flaw. A specific corrective action plan will be developed and deployed. Agency staff will be trained on relevant changes to the internal controls or any other changes in policy or procedure required for immediate implementation of the corrective action plan. The U.S. Department of Education has been made aware of possible violations within the WDE and the WDE will be working with them to resolve any issues or concerns they may have regarding compliance with federal regulations.

**Anticipated Completion Date:** December 31, 2013