

**STATE OF WYOMING**

**ENTITY IDENTIFICATION NUMBER 83-0208667**

**COMPLIANCE REPORT**

**JUNE 30, 2008**

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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 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, 2008, which collectively comprise the State's basic financial statements and have issued our report thereon dated December 30, 2008. We did not audit the financial statements of the Wyoming Community Development Authority, the Wyoming Natural Gas Pipeline Authority, the Wyoming Infrastructure Authority, or the Wyoming Department of Transportation, which are shown as discretely presented component units, or the University of Wyoming Foundation, which is included in the University of Wyoming, a discretely presented component unit. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Wyoming Community Development Authority, the Wyoming Natural Gas Pipeline Authority, the Wyoming Infrastructure Authority, the Wyoming Department of Transportation, and the University of Wyoming Foundation portion of the University of Wyoming component units, are based on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financing Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider deficiencies 2008-FSA-01 through 2008-FSA-04 described in the accompany Schedule of Findings and Questioned Costs to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described above and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we consider 2008-FSA-01 and 2008-FSA-02 to be material weaknesses.

#### Compliance and Other Matters

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

We noted certain matters that we reported to management of the State in a separate letter dated March 31, 2009.

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  
March 31, 2009

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO 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 are applicable to each of its major Federal programs for the year ended June 30, 2008. The State's major Federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major Federal programs is the responsibility of the State's management. Our responsibility is to express an opinion on the State's compliance based on our audit.

The State of Wyoming's basic financial statements include the operations of the Wyoming Department of Transportation, University of Wyoming, Wyoming Business Council, and the Wyoming Community Development Authority which received approximately \$311,000,000 in Federal awards which is not included in the accompanying schedule of expenditures of Federal awards for the year ended June 30, 2008. Our audit, described below, did not include the operations of the Wyoming Department of Transportation, University of Wyoming, Wyoming Business Council, and the Wyoming Community Development Authority because these entities had separate audits performed and reported on in accordance with OMB Circular A-133.

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

In our opinion, the State of Wyoming complied, in all material respects, with the requirements referred to above that are applicable to each of its major Federal programs for the year ended June 30, 2008. 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 2008-SA-09 through 2008-SA-31.

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 in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but not for the purpose of expressing 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 would not necessarily identify all deficiencies in the State's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and a material weakness.

A control deficiency in an entity's 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 noncompliance with a type of compliance requirement of a Federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a Federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a Federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2008-SA-01 through 2008-SA-08 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a Federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs, we consider item 2008-SA-01 to be a material weakness.

#### 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, 2008, and have issued our report thereon dated December 30, 2008. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the State of Wyoming's basic financial statements. We did not audit the financial statements of the Wyoming Department of Transportation, the Wyoming Community Development Authority, the Wyoming Natural Gas Pipeline Authority, the Wyoming Infrastructure Authority, and the University of Wyoming Foundation included in the University of Wyoming, which are shown as discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Wyoming Natural Gas Pipeline Authority, the Wyoming Infrastructure Authority, the Wyoming Department of Transportation, the Wyoming Community Development Authority, and the University of Wyoming Foundation portion of the University of Wyoming component units, are based on the reports of the other auditors. The accompanying schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The State of Wyoming's written response to the significant deficiencies and material weakness identified in our audit has not been subjected to the auditing procedures applied in the audit of the financial statements 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.

*Mc Gee, Hearne & Paing, LLP*

Cheyenne, Wyoming  
March 31, 2009

# STATE OF WYOMING

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended June 30, 2008

<b>Federal Grantor</b>	<b>Total Expenditures</b>
U.S. Department of Agriculture	\$ 61,088,584
U.S. Department of Defense	17,513,150
U.S. Department of Housing and Urban Development	495,985
U.S. Department of the Interior	47,238,902
U.S. Department of Justice	7,706,481
U.S. Department of Labor	66,393,058
U.S. Department of Transportation	1,034,038
Equal Employment Opportunity Commission	173,022
National Endowment for the Arts and the Humanities	1,275,337
U.S. Department of Veterans Affairs	47,639
Environmental Protection Agency	23,035,585
U.S. Department of Energy	1,254,931
U.S. Department of Education	95,650,969
National Archives and Records Administration	3,291
U.S. Department of Health and Human Services	372,772,537
Corporation for National and Community Service	35,672
Social Security Administration	2,390,256
U.S. Department of Homeland Security	10,792,695
Other Federal Financial Awards	3,149,306
<b>Total Federal Financial Awards</b>	<b>\$ 712,051,438</b>

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2008**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>		
<i>Plant and Animal Disease, Pest Control, and Animal Care:</i>		
Administered by Department of Agriculture	10.025	\$ 228,761
Administered by Board of Livestock	10.025	625,475
		854,236
<i>Conservation Reserve Program:</i>		
Administered by Department of Agriculture	10.069	3,668
<i>Federal-State Marketing Improvement Program:</i>		
Administered by Department of Agriculture	10.156	15,794
<i>Market Protection and Promotion:</i>		
Administered by Department of Agriculture	10.163	13,636
<i>Specialty Crop Block Grant Program:</i>		
Administered by Department of Agriculture	10.169	34,708
<i>State Mediation Grants:</i>		
Administered by Department of Agriculture	10.435	109,106
<i>Cooperative Agreements with States for Intrastate Meat and Poultry Inspection:</i>		
Administered by Department of Agriculture	10.475	452,997
<i>Supplemental Nutrition Assistance Program (Food Stamps):</i>		
Administered by Department of Family Services	10.551	26,318,709
<i>School Breakfast Program:</i>		
Administered by Department of Education	10.553	2,485,552
<i>National School Lunch Program:</i>		
Administered by Department of Education	10.555	10,052,283
<i>Special Milk Program for Children:</i>		
Administered by Department of Education	10.556	16,802
<i>Special Supplemental Nutrition Program for Women, Infants and Children:</i>		
Administered by Department of Health	10.557	7,644,602
<i>Child and Adult Care Food Program:</i>		
Administered by Department of Education	10.558	4,736,949

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2008**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Summer Food Service Program for Children:</i> Administered by Department of Health	10.559	\$ 417,702
<i>State Administrative Expenses for Child Nutrition:</i> Administered by Department of Education	10.560	596,360
<i>State Administrative Matching Grants for Supplemental Nutrition Assistance Program:</i> Administered by Department of Family Services	10.561	4,825,741
<i>Emergency Food Assistance Program (Administrative Costs):</i> Administered by Department of Family Service	10.568	54,444
<i>Emergency Food Assistance Program (Food Commodities):</i> Administered by Department of Family Service	10.569	391,276
<i>Team Nutrition Grants:</i> Administered by Department of Education	10.574	81,497
<i>Cooperative Forestry Assistance:</i> Administered by Office of State Lands and Investments	10.664	1,714,452
Administered by Department of Agriculture	10.664	<u>167,077</u>
		1,881,529
<i>Rural Development, Forestry, and Communities:</i> Administered by Office of State Lands and Investments	10.672	43,935
<i>Forest Legacy Program:</i> Administered by Office of State Lands and Investments	10.676	40,019
<i>Forest Land Enhancement Program:</i> Administered by Office of State Lands and Investments	10.677	17,039
<b>Total U.S. Department of Agriculture</b>		<b><u>61,088,584</u></b>

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2008**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<b>U.S. DEPARTMENT OF DEFENSE:</b>		
<i>Military Construction, National Guard:</i>		
Administered by Adjutant General (Military Department)	12.400	\$ 5,772,619
<i>National Guard Military Operations and Maintenance (O &amp; M) Projects:</i>		
Administered by Adjutant General (Military Department)	12.401	10,492,204
<i>National Guard Civilian Youth Opportunities:</i>		
Administered by Adjutant General (Military Department)	12.404	<u>1,248,327</u>
<b>Total U.S. Department of Defense</b>		<b><u>17,513,150</u></b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>		
<i>Emergency Shelter Grants Program:</i>		
Administered by Department of Health	14.231	273,294
<i>Housing Opportunities for Persons with AIDS:</i>		
Administered by Department of Health	14.241	<u>222,691</u>
<b>Total U.S. Department of Housing and Urban Development</b>		<b><u>495,985</u></b>
<b>U.S. DEPARTMENT OF THE INTERIOR:</b>		
<i>Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining:</i>		
Administered by Department of Environmental Quality	15.250	2,107,821
<i>Abandoned Mine Land Reclamation (AMLR) Program:</i>		
Administered by Department of Environmental Quality	15.252	30,703,684
<i>Federal Oil and Gas Royalty Management:</i>		
Administered by Department of Audit	15.427	2,098,475
<i>Sport Fish Restoration Program:</i>		
Administered by Wyoming Game and Fish Department	15.605	5,270,296
<i>Wildlife Restoration:</i>		
Administered by Wyoming Game and Fish Department	15.611	5,375,804

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2008**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Rare and Endangered Species Conservation:</i>		
Administered by Wyoming Game and Fish Department	15.612	\$ 175,101
<i>Landowner Incentive Program:</i>		
Administered by Wyoming Game and Fish Department	15.633	157,370
<i>State Wildlife Grants:</i>		
Administered by Wyoming Game and Fish Department	15.634	440,228
<i>U.S. Geological Survey - Research and Data Collection:</i>		
Administered by Wyoming State Geological Survey	15.808	15,522
<i>National Spatial Data Infrastructure Cooperative Agreements Program:</i>		
Administered by Department of Administration and Information	15.809	5,100
<i>National Cooperative Geologic Mapping Program:</i>		
Administered by Wyoming State Geological Survey	15.810	13,935
<i>Historic Preservation Fund Grants-in-Aid:</i>		
Administered by Department of State Parks and Cultural Resources	15.904	609,928
<i>Outdoor Recreation - Acquisition, Development and Planning:</i>		
Administered by Department of State Parks and Cultural Resources	15.916	265,638
<b>Total U.S. Department of the Interior</b>		<b>47,238,902</b>
<b>U.S. DEPARTMENT OF JUSTICE:</b>		
<i>Protection of Voting Rights:</i>		
Administered by Secretary of State	16.104	2,495,161
<i>Prisoner Reentry Initiative Demonstration (Offender Reentry):</i>		
Administered by Department of Corrections	16.202	298,123
<i>Juvenile Justice and Delinquency Prevention Allocation to States:</i>		
Administered by Department of Family Services	16.540	373,402
<i>Missing Children's Assistance:</i>		
Administered by Attorney General	16.543	280,316
<i>National Criminal History Improvement Program (NCHIP):</i>		
Administered by Attorney General	16.554	105,105
<i>National Institute of Justice Research, Evaluation, and Development Project Grants:</i>		
Administered by Attorney General	16.560	60,877

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2008**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>State Criminal Alien Assistance Program:</i>		
Administered by Department of Corrections	16.572	\$ 436,197
<i>Protecting Inmates and Safeguarding Communities Discretionary Grant Program:</i>		
Administered by Department of Corrections	16.573	43,084
<i>Crime Victim Assistance:</i>		
Administered by Attorney General	16.575	1,102,522
<i>Crime Victim Compensation:</i>		
Administered by Attorney General	16.576	362,717
<i>Violence Against Women Formula Grants:</i>		
Administered by Attorney General	16.588	816,281
<i>Residential Substance Abuse Treatment for State Prisoners:</i>		
Administered by Attorney General	16.593	43,588
<i>Corrections-Technical Assistance/Clearinghouse:</i>		
Administered by Attorney General	16.603	71,882
<i>Enforcing Underage Drinking Laws Programs:</i>		
Administered by Department of Health	16.727	343,208
Administered by Governor's Office	16.727	2,000
		<u>345,208</u>
<i>Edward Byrne Memorial Justice Assistance Grant Program:</i>		
Administered by Attorney General	16.738	711,338
<i>Statewide Automated Victim Information Notification (SAVIN) Program:</i>		
Administered by Attorney General	16.740	<u>160,680</u>
<b>Total U.S. Department of Justice</b>		<b><u>7,706,481</u></b>
<b>U.S. DEPARTMENT OF LABOR:</b>		
<i>Labor Force Statistics:</i>		
Administered by Department of Employment	17.002	782,688
<i>Compensation and Working Conditions:</i>		
Administered by Department of Employment	17.005	59,113
<i>Labor Certification for Alien Workers:</i>		
Administered by Department of Workforce Services	17.203	65,865

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2008**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Employment Service - Wagner-Peyser Funded Activities:</i>		
Administered by Department of Workforce Services	17.207	\$ 3,825,339
<i>Unemployment Insurance:</i>		
Administered by Department of Employment	17.225	53,075,422
<i>Senior Community Service Employment Program:</i>		
Administered by Department of Workforce Services	17.235	361,851
<i>Trade Adjustment Assistance:</i>		
Administered by Department of Workforce Services	17.245	58,854
<i>WIA Adult Program:</i>		
Administered by Department of Workforce Services	17.258	2,556,610
<i>WIA Youth Activities:</i>		
Administered by Department of Workforce Services	17.259	2,372,748
<i>WIA Dislocated Workers:</i>		
Administered by Department of Workforce Services	17.260	14,903
<i>WIA Pilots, Demonstrations, and Research Projects:</i>		
Administered by Department of Workforce Services	17.261	1,877,167
<i>National Farmworker Jobs Program:</i>		
Administered by Department of Employment	17.264	2,545
<i>Occupational Safety and Health - State Program:</i>		
Administered by Department of Employment	17.503	460,386
<i>Consultation Agreements:</i>		
Administered by Department of Employment	17.504	393,253
<i>Disabled Veterans' Outreach Program (DVOP):</i>		
Administered by Department of Workforce Services	17.801	351,130
<i>Local Veterans' Employment Representative Program:</i>		
Administered by Department of Workforce Services	17.804	135,184
<b>Total U.S. Department of Labor</b>		<b>66,393,058</b>

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2008**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>		
<i>Highway Planning and Construction:</i>		
Administered by Department of Environmental Quality	20.205	\$ 119,893
<i>Recreational Trails Program:</i>		
Administered by Department of State Parks and Cultural Resources	20.219	842,415
<i>Interagency Hazardous Materials Public Sector Training and Planning Grants:</i>		
Administered by Office of Homeland Security	20.703	<u>71,730</u>
<b>Total U.S. Department of Transportation</b>		<b><u>1,034,038</u></b>
<b>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION:</b>		
<i>Employment Discrimination - State and Local Fair Employment Practices Agency Contracts:</i>		
Administered by Department of Employment	30.002	<u>173,022</u>
<b>Total Equal Employment Opportunity Commission</b>		<b><u>173,022</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	588,462
<i>Grants to States:</i>		
Administered by Department of Administration and Information	45.310	<u>686,875</u>
<b>Total National Endowment for the Arts and the Humanities</b>		<b><u>1,275,337</u></b>
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>		
<i>All-Volunteer Force Educational Assistance:</i>		
Administered by Adjutant General (Military Department)	64.124	<u>47,639</u>
<b>Total U.S. Department of Veterans Affairs</b>		<b><u>47,639</u></b>

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2008**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<b>ENVIRONMENTAL PROTECTION AGENCY:</b>		
<i>State Indoor Radon Grants:</i>		
Administered by Department of Health	66.032	\$ 120,111
<i>State Underground Water Source Protection:</i>		
Administered by Oil and Gas Conservation Commission	66.433	197,800
<i>Water Quality Management Planning:</i>		
Administered by Department of Environmental Quality	66.454	35,974
<i>Capitalization Grants for Clean Water State Revolving Funds:</i>		
Administered by Office of State Lands and Investments	66.458	6,360,747
Administered by Department of Environmental Quality	66.458	<u>171,729</u>
		6,532,476
<i>Nonpoint Source Implementation Grants:</i>		
Administered by Department of Environmental Quality	66.460	1,454,863
<i>Water Quality Cooperative Agreements:</i>		
Administered by Department of Environmental Quality	66.463	59,200
<i>Capitalization Grants for Drinking Water State Revolving Funds:</i>		
Administered by Office of State Lands and Investments	66.468	7,969,208
Administered by Water Development Commission	66.468	<u>35,193</u>
		8,004,401
<i>State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs:</i>		
Administered by Department of Environmental Quality	66.471	60,025
<i>Environmental Protection Consolidated Research:</i>		
Administered by Department of Environmental Quality	66.500	37,874
<i>Performance Partnership Grants:</i>		
Administered by Department of Environmental Quality	66.605	4,665,273
<i>PMZ.5 (Section 103):</i>		
Administered by Department of Environmental Quality	66.606	266,265
<i>Environmental Information Exchange Network Grant Program and Related Assistance:</i>		
Administered by Department of Environmental Quality	66.608	210,815

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2008**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Environmental Policy and Innovation Grants:</i>		
Administered by Department of Environmental Quality	66.611	\$ 7,822
<i>Consolidated Pesticide Enforcement Cooperative Agreements:</i>		
Administered by Department of Agriculture	66.700	31,663
<i>Research, Development, Monitoring, Public Education, Training, Demonstrations and Studies:</i>		
Administered by Department of Health	66.716	20,841
<i>Superfund State, Political Subdivision, and Indian Tribe Site Specific Cooperative Agreements:</i>		
Administered by Department of Environmental Quality	66.802	113,032
<i>State and Tribal Underground Storage Tanks Programs:</i>		
Administered by Department of Environmental Quality	66.804	121,500
<i>Leaking Underground Storage Tank Trust Fund Program:</i>		
Administered by Department of Environmental Quality	66.805	473,835
<i>State and Tribal Response Program Grants:</i>		
Administered by Department of Environmental Quality	66.817	<u>621,815</u>
<b>Total Environmental Protection Agency</b>		<b><u>23,035,585</u></b>
<b>U.S. DEPARTMENT OF ENERGY:</b>		
<i>Weatherization Assistance for Low-Income Persons:</i>		
Administered by Department of Family Services	81.042	1,109,482
<i>Fossil Energy Research and Development:</i>		
Administered by Department of Environmental Quality	81.089	15,490
<i>Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions:</i>		
Administered by Office of Homeland Security	81.106	<u>129,959</u>
<b>Total U.S. Department of Energy</b>		<b><u>1,254,931</u></b>
<b>U.S. DEPARTMENT OF EDUCATION:</b>		
<i>Adult Education - Basic Grants to States:</i>		
Administered by Department of Workforce Services	84.002	930,841

Continued



**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2008**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Title I Grants to Local Educational Agencies:</i> Administered by Department of Education	84.010	\$ 26,863,421
<i>Migrant Education - State Grant Program:</i> Administered by Department of Education	84.011	185,982
<i>Title I Program for Neglected and Delinquent Children:</i> Administered by Department of Education	84.013	447,866
<i>Special Education - Grants to States:</i> Administered by Department of Education	84.027	23,030,376
<i>Career and Technical Education - Basic Grants to States:</i> Administered by Department of Education	84.048	3,914,158
<i>Leveraging Educational Assistance Partnership:</i> Administered by Community College Commission	84.069	42,974
<i>Rehabilitation Services - Vocational Rehabilitation Grants to States:</i> Administered by Department of Workforce Services	84.126	8,509,973
<i>Independent Living - State Grants:</i> Administered by Department of Workforce Services	84.169	307,317
<i>Special Education - Preschool Grants:</i> Administered by Department of Education	84.173	1,050,033
<i>Rehabilitation Services - Independent Living Services for Older Individuals who are Blind:</i> Administered by Department of Workforce Services	84.177	222,705
<i>Special Education - Grants for Infants and Families:</i> Administered by Department of Health	84.181	2,255,337
<i>Byrd Honors Scholarships:</i> Administered by Department of Education	84.185	58,500
<i>Safe and Drug-Free Schools and Communities - State Grants:</i> Administered by Department of Education	84.186	1,765,788
<i>Supported Employment Services for Individuals with Significant Disabilities:</i> Administered by Department of Workforce Services	84.187	302,226

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2008**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Education for Homeless Children and Youth:</i> Administered by Department of Education	84.196	\$ 169,485
<i>Even Start - State Educational Agencies:</i> Administered by Department of Education	84.213	465,431
<i>Tech-Prep Education:</i> Administered by Department of Education	84.243	119,519
<i>Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training:</i> Administered by Department of Workforce Services	84.265	15,853
<i>Twenty-First Century Community Learning Centers:</i> Administered by Department of Education	84.287	4,348,145
<i>Foreign Language Assistance:</i> Administered by Department of Education	84.293	173,280
<i>State Grants for Innovative Programs:</i> Administered by Department of Education	84.298	417,482
<i>Education Technology State Grants:</i> Administered by Department of Education	84.318	1,203,151
<i>Special Education - State Personnel Development:</i> Administered by Department of Education	84.323	515,893
<i>Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities:</i> Administered by Department of Education	84.326	50,705
<i>Grants to States for Incarcerated Youth Offenders:</i> Administered by Department of Corrections	84.331	13,424
<i>Comprehensive School Reform Demonstration:</i> Administered by Department of Education	84.332	13,004
<i>Reading First State Grants:</i> Administered by Department of Education	84.357	2,586,176
<i>English Language Acquisition Grants:</i> Administered by Department of Education	84.365	501,726

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2008**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Mathematics and Science Partnerships:</i> Administered by Department of Education	84.366	\$ 825,387
<i>Improving Teacher Quality State Grants:</i> Administered by Department of Education	84.367	13,007,193
<i>Grants for State Assessments and Related Activities:</i> Administered by Department of Education	84.369	<u>1,337,618</u>
<b>Total U.S. Department of Education</b>		<b><u>95,650,969</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>3,291</u>
<b>Total National Archives and Records Administration</b>		<b><u>3,291</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	23,509
<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	68,551
<i>Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services:</i> Administered by Department of Health	93.043	58,545
<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	1,595,277
<i>Special Programs for the Aging - Title III, Part C - Nutrition Services:</i> Administered by Department of Health	93.045	2,646,869
<i>National Family Caregiver Support:</i> Administered by Department of Health	93.052	607,660
<i>Nutrition Services Incentive Program:</i> Administered by Department of Health	93.053	795,759

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2008**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Public Health Emergency Preparedness:</i> Administered by Department of Health	93.069	\$ 3,646,568
<i>Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED):</i> Administered by Department of Health	93.104	1,674,208
<i>Maternal and Child Health Federal Consolidated Programs:</i> Administered by Department of Health	93.110	164,684
<i>Project Grants and Cooperative Agreements for Tuberculosis Control Programs:</i> Administered by Department of Health	93.116	194,819
<i>Rape Prevention and Education:</i> Administered by Department of Health	93.126	48,219
<i>Emergency Medical Services for Children:</i> Administered by Department of Health	93.127	148,675
<i>Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices:</i> Administered by Department of Health	93.130	91,320
<i>Injury Prevention and Control Research and State and Community Based Programs:</i> Administered by Department of Health	93.136	36,715
<i>Projects for Assistance in Transition from Homelessness (PATH):</i> Administered by Department of Health	93.150	280,809
<i>Traumatic Brain Injury State Demonstration Grant Program:</i> Administered by Department of Health	93.234	118,600
<i>Abstinence Education Program:</i> Administered by Department of Health	93.235	26,651
<i>State Rural Hospital Flexibility Program:</i> Administered by Department of Health	93.241	341,683
<i>Substance Abuse and Mental Health Services - Projects of Regional and National Significance:</i> Administered by Department of Health	93.243	4,122,185

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2008**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Universal Newborn Hearing Screening:</i> Administered by Department of Health	93.251	\$ 110,117
<i>Immunization Grants:</i> Administered by Department of Health	93.268	8,346,192
<i>Substance Abuse and Mental Health Services-Access to Recovery:</i> Administered by Department of Health	93.275	733,476
<i>Centers for Disease Control and Prevention - Investigations and Technical Assistance:</i> Administered by Department of Health	93.283	4,868,711
<i>Discovery and Applied Research for Technological Innovations to Improve Human Health:</i> Administered by Department of Health	93.286	37,127
<i>Small Rural Hospital Improvement Grants Program:</i> Administered by Department of Health	93.301	160,392
<i>Promoting Safe and Stable Families:</i> Administered by Department of Family Services	93.556	407,456
<i>Temporary Assistance for Needy Families:</i> Administered by Department of Family Services	93.558	19,083,760
<i>Child Support Enforcement:</i> Administered by Department of Family Services	93.563	6,994,276
<i>Low-Income Home Energy Assistance:</i> Administered by Department of Family Services	93.568	7,680,471
<i>Community Services Block Grant:</i> Administered by Department of Health	93.569	3,250,078
<i>Child Care and Development Block Grant:</i> Administered by Department of Family Services	93.575	3,136,455
<i>State Court Improvement Program:</i> Administered by Attorney General	93.586	127,681
<i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund:</i> Administered by Department of Family Services	93.596	5,710,500

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2008**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Grants to States for Access and Visitation Programs:</i> Administered by Department of Family Services	93.597	\$ 119,678
<i>Chafee Education and Training Vouchers Program (ETV):</i> Administered by Department of Family Services	93.599	101,707
<i>Adoption Incentive Payments:</i> Administered by Department of Family Services	93.603	30,000
<i>Voting Access for Individuals with Disabilities - Grants to States:</i> Administered by Secretary of State	93.617	96,260
<i>Developmental Disabilities Basic Support and Advocacy Grants:</i> Administered by Attorney General	93.630	564,646
<i>Children's Justice Grants to States:</i> Administered by Department of Family Services	93.643	144,391
<i>Child Welfare Services - State Grants:</i> Administered by Department of Family Services	93.645	377,861
<i>Foster Care - Title IV-E:</i> Administered by Department of Family Services	93.658	2,164,098
<i>Social Services Block Grant:</i> Administered by Department of Family Services	93.667	2,899,418
<i>Child Abuse and Neglect State Grants:</i> Administered by Department of Family Services	93.669	29,727
<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	662,667
<i>Child Abuse Challenge Grants:</i> Administered by Department of Family Services	93.672	162,416
<i>Chafee Foster Care Independence Program:</i> Administered by Department of Family Services	93.674	516,953
<i>State Children's Insurance Program:</i> Administered by Department of Health	93.767	8,713,116

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2008**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>State Medicaid Fraud Control Units:</i>		
Administered by Attorney General	93.775	\$ 393,565
<i>State Survey and Certification of Health Care Providers and Suppliers:</i>		
Administered by Department of Health	93.777	1,956,599
<i>Medical Assistance Program:</i>		
Administered by Department of Family Services	93.778	3,639,840
Administered by Department of Health	93.778	263,147,897
		<u>266,787,737</u>
<i>Centers for Medicare and Medicaid Services (CMS)</i>		
<i>Research, Demonstrations and Evaluations:</i>		
Administered by Department of Insurance	93.779	181,547
<i>Grants to States for Operation of Qualified High-Risk Pools:</i>		
Department of Health	93.780	386,921
<i>National Bioterrorism Hospital Preparedness Program:</i>		
Administered by Department of Health	93.889	1,520,036
<i>Grants to States for Operation of Offices of Rural Health:</i>		
Administered by Department of Health	93.913	109,824
<i>HIV Care Formula Grants:</i>		
Administered by Department of Health	93.917	755,965
<i>Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems:</i>		
Administered by Department of Education	93.938	265,142
<i>HIV Prevention Activities - Health Department Based:</i>		
Administered by Department of Health	93.940	733,372
<i>Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance:</i>		
Administered by Department of Health	93.944	64,810
<i>Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs:</i>		
Administered by Department of Health	93.946	147,297

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2008**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Block Grants for Community Mental Health Services:</i>		
Administered by Department of Health	93.958	\$ 473,771
<i>Block Grants for Prevention and Treatment of Substance Abuse:</i>		
Administered by Department of Health	93.959	3,058,422
<i>Preventive Health Services - Sexually Transmitted Diseases</i>		
<i>Control Grants:</i>		
Administered by Department of Health	93.977	249,787
<i>Cooperative Agreements for State-Based Diabetes Control</i>		
<i>Programs and Evaluation of Surveillance Systems:</i>		
Administered by Department of Health	93.988	292,844
<i>Preventive Health and Health Services Block Grant:</i>		
Administered by Department of Health	93.991	230,308
<i>Maternal and Child Health Services Block Grant to the States:</i>		
Administered by Department of Health	93.994	<u>1,243,654</u>
<b>Total U.S. Department of Health and Human Services</b>		<b><u>372,772,537</u></b>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>		
<i>Learn and Serve America - School and Community Based Programs:</i>		
Administered by Department of Education	94.004	<u>35,672</u>
<b>Total Corporation for National and Community Service</b>		<b><u>35,672</u></b>
<b>SOCIAL SECURITY ADMINISTRATION:</b>		
<i>Social Security - Disability Insurance:</i>		
Administered by Department of Workforce Services	96.001	2,352,533
<i>SSI - Disabled Children:</i>		
Administered by Department of Family Services	96.006	<u>37,723</u>
<b>Total Social Security Administration</b>		<b><u>2,390,256</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	235,619

Continued



**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2008**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Pre-Disaster Mitigation (PDM) Competitive Grants:</i>		
Administered by Office of Homeland Security	97.017	\$ 206,107
<i>Hazardous Materials Assistance Program:</i>		
Administered by Office of Homeland Security	97.021	15,856
<i>Community Assistance Program State Support Services Element (CAP-SSSE):</i>		
Administered by Office of Homeland Security	97.023	50,547
<i>Flood Mitigation Assistance:</i>		
Administered by Office of Homeland Security	97.029	89,536
<i>Hazard Mitigation Grant:</i>		
Administered by Office of Homeland Security	97.039	5,625
<i>Emergency Management Performance Grants:</i>		
Administered by Office of Homeland Security	97.042	1,356,275
<i>Fire Management Assistance Grant:</i>		
Administered by Office of State Lands and Investments	97.046	1,068,333
<i>Homeland Security Grant Program:</i>		
Administered by Office of Homeland Security	97.067	7,553,044
<i>MAP Modernization Management Support:</i>		
Administered by Office of Homeland Security	97.070	36,569
<i>Buffer Zone Protection Program (BZPP):</i>		
Administered by Office of Homeland Security	97.078	175,184
<b>Total U.S. Department of Homeland Security</b>		<b>10,792,695</b>
<b>OTHER FEDERAL FINANCIAL AWARDS:</b>		
<i>NAEP State Coordinator:</i>		
Administered by Department of Education	None	106,250
<i>DOD Remedial Oversight:</i>		
Administered by Department of Environmental Quality	None	109,642
<i>Bureau of Reclamation:</i>		
Administered by State Engineer	None	560,200

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2008**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>NFA Training:</i>		
Administered by Department of Fire Prevention and Electrical Safety	None	\$ 20,062
<i>Common Core of Data:</i>		
Administered by Department of Education	None	19,202
<i>Pipeline Safety Grant Program:</i>		
Administered by Public Service Commission	None	104,681
<i>Social Security Reimbursement Program:</i>		
Administered by Department of Employment	None	110,479
<i>Department of Agriculture - Chronic Wasting:</i>		
Administered by Wyoming Game and Fish Department	None	235,000
<i>Hazardous Waste:</i>		
Administered by Department of Education	None	19,606
<i>Ready Reserve BLM Grant:</i>		
Administered by Office of State Lands and Investments	None	24,929
<i>High Intensity Drug Traffic Act:</i>		
Administered by Attorney General	None	444,753
Administered by 7th District, District Attorney	None	88,454
		<u>533,207</u>
<i>BLM Coop Agreement:</i>		
Administered by Department of Environmental Quality	None	48,000
<i>SSA IVE:</i>		
Administered by Department of Family Services	None	16,687
<i>SSA Other:</i>		
Administered by Department of Family Services	None	80,127
<i>Hunt Registry:</i>		
Administered by Department of Health	None	77,091
<i>Vital Records:</i>		
Administered by Department of Health	None	31,163
<i>Mammography:</i>		
Administered by Department of Health	None	57,512

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2008**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>Lead - Niosh:</i>		
Administered by Department of Health	None	\$ 20,439
<i>Federal Emergency Management Agency:</i>		
Administered by State Engineer	None	38,132
<i>Bureau of Land Management:</i>		
Administered by Department of State Parks and Cultural Resources	None	98,028
Administered by Wyoming State Geological Survey	None	31,578
		129,606
<i>DAM Security:</i>		
Administered by Department of State Parks and Cultural Resources	None	27,159
<i>State Map:</i>		
Administered by Wyoming State Geological Survey	None	82,597
<i>USDA Direct Certification:</i>		
Administered by Department of Education	None	4,070
<i>HIP-1:</i>		
Administered by Wyoming Game and Fish Department	None	1,914
<i>Grey Wolf Delisting:</i>		
Administered by Wyoming Game and Fish Department	None	100,516
<i>Bitter and Trout Creek Fish:</i>		
Administered by Wyoming Game and Fish Department	None	984
<i>New CWD Surveillance:</i>		
Administered by Wyoming Game and Fish Department	None	13,892
<i>GP Con and Management Imp (GC4):</i>		
Administered by Wyoming Game and Fish Department	None	25,012
<i>GP Con and Management Imp (GCI):</i>		
Administered by Wyoming Game and Fish Department	None	45
<i>Salt Cedar Control:</i>		
Administered by Wyoming Game and Fish Department	None	17,877
<i>Sage Grouse Aerials:</i>		
Administered by Wyoming Game and Fish Department	None	17,526

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2008**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>Casper Shrub Step:</i> Administered by Wyoming Game and Fish Department	None	\$ 20,000
<i>Migratory Bird Monitor:</i> Administered by Wyoming Game and Fish Department	None	9,680
<i>Sage Grouse RS:</i> Administered by Wyoming Game and Fish Department	None	5,169
<i>WLCI Coordinator:</i> Administered by Wyoming Game and Fish Department	None	64,107
<i>Oil/Gas Biologist (PB9):</i> Administered by Wyoming Game and Fish Department	None	78,224
<i>Oil/Gas Biologist (OG2):</i> Administered by Wyoming Game and Fish Department	None	90,513
<i>Trumpeter Swan (TS4):</i> Administered by Wyoming Game and Fish Department	None	31,030
<i>Genetic Analysis Fish:</i> Administered by Wyoming Game and Fish Department	None	1,200
<i>Brucellosis:</i> Administered by Wyoming Game and Fish Department	None	120,000
<i>Expo Grant:</i> Administered by Wyoming Game and Fish Department	None	500
<i>Avian Flu:</i> Administered by Wyoming Game and Fish Department	None	37,164
<i>Wyoming Habitat Bio:</i> Administered by Wyoming Game and Fish Department	None	(4,664)
<i>Harlequin Duck:</i> Administered by Wyoming Game and Fish Department	None	3,668
<i>Habitat Biologist:</i> Administered by Wyoming Game and Fish Department	None	53,707

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**

**Year Ended June 30, 2008**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Raptor Nest Survey:</i>		
Administered by Wyoming Game and Fish Department	None	\$ 5,401
<b>Total Other Federal Financial Awards</b>		<b>3,149,306</b>
<b>Total Federal Financial Awards</b>		<b>\$ 712,051,438</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 \$391,276; Food Stamps of \$26,318,709; and Vaccines of \$7,443,546. The value of USDA Commodities and DHHS vaccines has been recorded at the fair market value at the date of issuance. Food Stamps are valued at face value.

### 4. Unemployment Insurance Compensation

The schedule of expenditures of Federal awards includes approximately \$43 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, 2008**

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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, 2008 and have issued their report thereon dated December 30, 2008. They did not audit the financial statements of the Wyoming Natural Gas Pipeline Authority, the Wyoming Infrastructure Authority, the Wyoming Department of Transportation, the Wyoming Community Development Authority, and the University of Wyoming Foundation portion of the University of Wyoming, which are shown as discretely presented component units. Those financial statements were audited by other auditors. The opinion on the basic financial statements of the State was unqualified based on the opinion of McGee, Hearne & Paiz, LLP and the reports of other auditors.

Internal control over financial reporting:

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

**B. Federal Awards**

Internal control over major programs:

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

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

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

**STATE OF WYOMING**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended June 30, 2008**

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Identification of major programs:

CFDA Number	Name of Federal Program
10.025	Plant and Animal Disease, Pest Control, and Animal Care
10.557	Special Supplemental Nutrition Program for Women, Infants and Children
15.634	State Wildlife Grants
16.540	Juvenile Justice and Delinquency Prevention - Allocation to States
16.575	Crime Victims Assistance
16.588	Violence Against Women Formula Grants
16.727	Enforcing Underage Drinking Laws Programs
17.503	Occupational Safety and Health - State Programs
17.504	Consultation Agreements
66.458	Capitalization Grants for Clean Water State Revolving Funds
66.468	Capitalization Grants for Drinking Water State Revolving Funds
84.002	Adult Education - Basic Grants to States
93.052	National Family Caregiver Support
93.069	Public Health Emergency Preparedness
93.104	Child Mental Health Initiative
93.241	State Rural Hospital Flexibility Program
93.243	Substance Abuse and Mental Health Services - Projects of Regional and National Significance
93.268	Immunization Grants
93.275	Substance Abuse and Mental Health Services - Access to Recovery
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance
93.556	Promoting Safe and Stable Families
93.569	Community Services Block Grant
93.645	Child Welfare Services - State Grants
93.667	Social Services Block Grant
93.917	HIV Care Formula Grants
93.940	HIV Prevention Activities - Health Department Based
93.959	Block Grants for the Prevention and Treatment of Substance Abuse
97.042	Emergency Management Performance Grants
Cluster	Aging Cluster
Cluster	Emergency Food Assistance Cluster
Cluster	Fish and Wildlife Cluster
Cluster	Food Stamp Cluster
Cluster	Homeland Security Cluster
Cluster	Medicaid Cluster

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



# STATE OF WYOMING

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2008

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### II. FINDINGS RELATING TO THE FINANCIAL STATEMENT AUDIT AS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS

#### A. Significant Deficiencies in Internal Control

##### **2008-FSA-01: Audit Adjustments**

As part of our audit, significant adjustments were proposed and/or recorded in order to properly state the financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP). These adjustments included, but were not limited to: unrecorded loan receivable in the Water Fund; an increase in the Claims and Benefits Payable in the Workers' Compensation Insurance Fund; depreciation expense was overstated; an unrecorded prepaid expense in the General Fund; and a clerical error resulted in the need to reallocate cash held in the Department of Revenue Agency Fund to the General Fund, Permanent Mineral Trust Fund, Legislative Reserve Fund, the Environmental Quality Fund, and the Water Fund. In addition, there were several reclassification adjustments between current and noncurrent accounts. Except for the unrecorded loan receivable, the individual adjustments do not rise to the level of a material weakness in internal control over financial reporting; however, when considered in total they do. We recommend that the State Auditor's Office continue to review and revise their internal control policies, in addition to working with each State Agency to improve their policies and procedures.

##### **2008-FSA-02: Vouchers Payable**

The State of Wyoming does not have an effective system in place to properly cut-off and record vouchers payable as of year end; as a result, significant audit adjustments were necessary. We have identified this deficiency as a material weakness. We recommend that the State Auditor's Office and each individual State Agency continue to review and revise their internal controls over vouchers payable in order to ensure completeness of the liability recorded for financial statement reporting.

##### **2008-FSA-03: Mineral Royalty Accrual**

The Office of State Lands and Investments' current IT system used to accumulate filings and payments for mineral royalties does not have the capability to generate reports that can be used for purposes of determining modified accrual and full accrual receivables. As a result, they perform a manual calculation for the modified basis accrual, which is determined from a review of subsequent receipts through September 15<sup>th</sup>; no calculation is performed for the full accrual receivable. However, the accuracy and completeness of the manually determined accrual is limited by the amount of personal judgment involved in amended returns and filings that were rejected due to incomplete information. We realize that the Office of State Lands and Investments is developing a new automated system, but until that system is implemented, these limitations will continue to exist.

# STATE OF WYOMING

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2008

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### **2008-FSA-04: Records for State Land**

The State currently does not have an effective internal control system in place to track all of the land that it owns and its corresponding value. During the year ended June 30, 2008, the Office of State Land and Investments reviewed its records and developed an inventory of the State's trust lands along with a corresponding estimate of the historical cost. While this accounts for the majority of the State's land holdings, there have been, and continue to be, other lands acquired by the State's agencies that have not been included in this inventory. Without a comprehensive inventory of all of the State's land holdings, the State does not have an adequate audit trail for land transactions or the overall valuation presented in the financial statements. We recommend that the State develop a system for tracking not only the State's trust land, but all land acquisitions and disposals.

### **B. Compliance Findings**

None

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

### **A. Significant Deficiencies in Internal Control**

#### **2008-SA-01: Internal Control**

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards establish and maintain an internal control system that is designed to reasonably assure compliance with Federal laws, regulations, and program compliance requirements. The Plant & Animal Disease, Pest Control, and Animal Care (CFDA #10.025) program, administered by the Board of Livestock, is required to meet various compliance requirements, including *Cash Management, Matching, Reporting*. However, during the course of the audit we were unable to determine whether the program was in compliance with these requirements because the necessary supporting documentation was not retained and could not be recreated. The individual who was responsible for maintaining this information had left the program and her replacement was unable to find or recreate the supporting documentation. We recommend that the Wyoming Livestock Board put in place the necessary internal controls to ensure the program's compliance with the Federal requirements.

#### **2008-SA-02: Allowable Costs/Cost Principles**

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. Presently the Homeland Security Cluster (CFDA #97.004 and #97.067) and the Emergency Management Partnership Grant (CFDA #97.042) charge 100% of the payroll costs for those individuals who work on the programs to the programs, even though they may work on other Federal and State programs. We recommend that the Office of Homeland Security determine an estimate of the amount of time individuals spend on the various programs and then allocate their payroll costs according to that estimate.

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### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2008

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#### **2008-SA-03: Allowable Costs**

The Office of Inspector General for the Department of Health and Human Services have indicated that due to the complexity of the Medicaid Management Information System (MMIS) (used by the Medicaid Cluster [CFDA #93.775, #93.777 and #93.778]) that an examination of this system be performed by an independent auditor in accordance with the American Institute of Certified Public Accountants (AICPA) Statement on Auditing Standards (SAS) No. 70. Presently, the Wyoming MMIS maintained by ACS Consultec does not have a SAS 70 audit performed. We recommend the State implement procedures to ensure that this audit is performed.

#### **2008-SA-04: Matching**

The internal control objective around the *Matching* compliance requirement is to provide reasonable assurance that matching requirements are met using only allowable funds or costs which are properly calculated and valued. The following programs did not have an effective system in place to ensure compliance with the aforementioned control objective:

- The Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances Program (CFDA #93.104) has a matching requirement; however, the program does not have a process in place to adequately track compliance with that requirement.
- The 2005 Homeland Security Cluster included the Emergency Management Partnership Grant (EMPG) (CFDA #97.042). The EMPG program had a 50% nonfederal matching requirement. The program maintains a spreadsheet to track the matching requirement; however, the program was unable to provide the necessary supporting documentation to substantiate the numbers.

We recommend that the programs develop and implement the necessary controls to ensure compliance with the matching requirement.

#### **2008-SA-05: Earmarking**

The internal control objective around the *Earmarking* compliance requirement is to provide reasonable assurance that earmarking requirements are met using only allowable funds or costs which are properly calculated and valued. The following programs did not have an effective system in place to ensure compliance with the aforementioned control objective:

- The Promoting Safe and Stable Families Program (CFDA #93.556) – Administered by the Department of Family Services – has certain earmarking requirements; one of which is that the State must expend a significant portion, defined as 20%, on four objectives. Presently, the program doesn't have an effective tracking system to ensure compliance with the 20% earmarking requirement.

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- The Homeland Security Cluster has an earmarking requirement that 80% of the grant award be subgranted and the remaining 20% be kept at the state level. Of that 20%, no more than 5% (3% in 2005) of the grant award can be spent on management and administrative costs. Presently, the program has a system in place to ensure that 80% of the grant award is subgranted and that 20% maintained at the state level, but not an effective tracking system to ensure compliance with the 5% requirement for grant years 2006 and 2007 (2005 did have an effective tracking system in place).

We recommend the program implement procedures for tracking and monitoring all earmarking requirements.

#### **2008-SA-06: Suspension and Debarment**

The internal control objective around the *Suspension and Debarment* compliance requirement is to provide reasonable assurance that covered transactions (as defined in the suspension and debarment common rule) are not made with a debarred or suspended party. The following programs did not have an effective system in place to ensure compliance with the aforementioned control objective:

- U.S. Department of Education – Adult Education – Basic Grants to States (CFDA #84.002) - Administered by the Community College Commission
- U.S. Department of Health and Human Services – Public Health Emergency Preparedness (CFDA #93.069) – Administered by the Department of Health
- U.S. Department of Health and Human Services – Centers of Disease Control and Prevention – Investigations and Technical Assistance (CFDA #93.283) - Administered by the Department of Health

We recommend that the programs develop and implement a system in order to ensure that the covered transactions (procurement contracts for goods or services equal to or in excess of \$25,000 and all non-procurement transactions (e.g. subawards to subrecipients)) are not with suspended or debarred parties.

#### **2008-SA-07: Reporting**

The internal control objective around the *Reporting* compliance requirement is to provide reasonable assurance that reports of Federal awards submitted to the Federal awarding agency or pass-through entity include all activity of the reporting period, are supported by underlying accounting or performance records, and are fairly presented in accordance with program requirements. The following programs did not have an effective system in place to ensure compliance with the aforementioned control objectives:

- U.S. Department of Agriculture – Plant and Animal Disease, Pest Control, and Animal Care Program (CFDA #10.025) - Administered by the Department of Agriculture and the Board of Livestock.
- U.S. Department of Education – Adult Education – Basic Grants to States (CFDA #84.002) - Administered by the Community College Commission

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2008

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- U.S. Department of Health and Human Services – Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances Program (CFDA #93.104) – Administered by the Department of Health
- U.S. Department of Health and Human Services – Substance Abuse and Mental Health Services – Access to Recovery (CFDA #93.275) - Administered by the Department of Health

We recommend that the programs develop and implement a system in order to ensure that the required reports are filed within the required timeframe, that all of the necessary information is reported, that adequate supporting documentation is retained, and that an effective review is performed.

#### **2008-SA-08: Subrecipient Monitoring**

The internal control objective around the *Subrecipient Monitoring* compliance requirement is to provide reasonable assurance that Federal award information and compliance requirements are identified to subrecipients, subrecipient activities are monitored, subrecipient audit findings are resolved, and the impact of any subrecipient noncompliance on the pass-through entity is evaluated. Also, the pass-through entity should perform procedures to provide reasonable assurance that the subrecipient obtained required audits and takes appropriate corrective action on audit findings. The following programs did not have an effective system in place to ensure compliance with the aforementioned control objectives:

- U.S. Department of Agriculture – Plant and Animal Disease, Pest Control, and Animal Care Program (CFDA #10.025) - Administered by the Department of Agriculture
- U.S. Department of Justice – Crime Victim Assistance (CFDA #16.575) - Administered by the Attorney General
- U.S. Department of Justice – Violence Against Women Formula Grants (CFDA #16.588) - Administered by the Attorney General
- U.S. Department of Justice – *Enforcing Underage Drinking Laws Program* (CFDA #16.727) - Administered by the Department of Health
- U.S. Department of Education – *Adult Education – Basic Grants to States* (CFDA #84.002) - Administered by the Community College Commission
- U.S. Department of Health and Human Services – *Public Health Emergency Preparedness* (CFDA #93.069) – Administered by the Department of Health
- U.S. Department of Health and Human Services – *Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances Program* (CFDA #93.104) – Administered by the Department of Health
- U.S. Department of Health and Human Services – *State Rural Hospital Flexibility Program* (CFDA #93.241) – Administered by the Department of Health
- U.S. Department of Health and Human Services – *Substance Abuse and Mental Health Services – Projects of Regional and National Significance* (CFDA #93.243) – Administered by the Department of Health

## STATE OF WYOMING

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- U.S. Department of Health and Human Services – *Centers of Disease Control and Prevention – Investigations and Technical Assistance* (CFDA #93.283) - Administered by the Department of Health
- U.S. Department of Health and Human Services – *Promoting Safe and Stable Families* (CFDA #93.556) - Administered by the Department of Family Services
- U.S. Department of Health and Human Services – *Community Services Block Grant* (CFDA #93.569) – Administered by the Department of Health
- U.S. Department of Health and Human Services – *Substance Abuse Block Grant* (CFDA #93.959) – Administered by the Department of Health

We recommend the aforementioned programs review and revise their system of monitoring their subrecipients such that: (1) they are providing their subrecipients with the required award identification information (CFDA title and number, award name, name of Federal agency, percentage of funding that is considered Federal, A-133 audit requirement, and applicable compliance requirements; (2) they are properly monitoring and tracking their during-the-award monitoring requirements; and (3) ensuring that their subrecipients that are expending \$500,000 or more in Federal funds are having a single audit, that they are issuing management decisions on auditing findings within 6 months after the receipt of the audit report, and ensuring that the subrecipient is taking timely and appropriate corrective action on all audit findings.

#### B. Compliance Findings

##### **2008-SA-09: Plant and Animal Disease, Pest Control, and Animal Care (CFDA #10.025) – Administered by the Department of Agriculture**

**Federal Agency:** U.S. Department of Agriculture – Animal and Plant Health Inspections Service

**Condition:** The Department of Agriculture submitted a quarterly *Financial Status Report* 29 days after the filing deadline.

**Criteria:** The program is authorized under the: Plant Protection Act, Public Law 106-224, 7 U.S.C. 7701-7772; Farm Security and Rural Investment Act of 2002, Public Law 107-171, Subtitle E, Animal Health Protection, Section 10401-10418; and the Animal Welfare Act, as amended, 7 U.S.C. 2131-2147, 2149-2155.

**Cause:** The personnel administering the program did not have an effective system in place to ensure that the reports were filed timely.

**Effect:** The Federal oversight agency did not have timely information to evaluate the program.

**Recommendation:** We recommend that the personnel administering the program develop and implement an internal control system to ensure that all required reports are submitted in a timely manner.

**Questioned Costs:** \$0

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### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2008

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#### **2008-SA-10: Plant and Animal Disease, Pest Control, and Animal Care (CFDA #10.025) – Administered by the Department of Agriculture**

**Federal Agency:** U.S. Department of Agriculture – Animal and Plant Health Inspections Service

**Condition:** The Department of Agriculture subgrants the majority of the grant funds to a single subrecipient, and the pass-through agreement did not include the necessary award identification information.

**Criteria:** The requirements for subrecipient monitoring are contained in 31 U.S.C. 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. 104-156), OMB Circular A-133 (Sec. .225 and .400(d)), A-102 Common Rule (Sec .37 and .40(a)), and OMB Circular A-110 (Sec. .51(a)), Federal awarding agency program regulations, and the terms and conditions of the award.

**Cause:** Human oversight

**Effect:** By failing to include the necessary award identification information, the subrecipient may not know that the funding is coming from a Federal source, and thus not follow all of the Federal requirements.

**Recommendation:** We recommend that the personnel administering the program revise the pass-through agreements to include all of the required award identification information.

**Questioned Costs:** \$0

#### **2008-SA-11: Juvenile Justice and Delinquency Prevention Allocation to States (CFDA #16.540) – Administered by the Department of Family Services**

**Federal Agency:** U.S. Department of Justice – Office of Juvenile Justice and Delinquency Prevention

**Condition:** We tested five of the program's subrecipients and found that two subrecipient audit reports were not received and reviewed, in a timely manner.

**Criteria:** The requirements for subrecipient monitoring are contained in 31 U.S.C. 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. 104-156), OMB Circular A-133 (Sec. .225 and .400(d)), A-102 Common Rule (Sec .37 and .40(a)), and OMB Circular A-110 (Sec. .51(a)), Federal awarding agency program regulations, and the terms and conditions of the award.

**Cause:** The personnel administering the program did not follow-up with the subrecipient, in a timely manner, to ensure that they provided a copy of their single audit report.

**Effect:** By not obtaining and reviewing subrecipient single audit reports in a timely manner, the subrecipient is not being effectively monitored.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2008

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**Recommendation:** We recommend that the personnel administering the program review their system for obtaining the single audit reports and determine if there is a more effective method to obtain the reports in a more timely manner.

**Questioned Costs:** \$0

**2008-SA-12: Juvenile Justice and Delinquency Prevention Allocation to States (CFDA #16.540) – Administered by the Department of Family Services**

**Federal Agency:** U.S. Department of Justice – Office of Juvenile Justice and Delinquency Prevention

**Condition:** The schedule of federal financial assistance that was provided to the auditors included as receipts and expenditures transfers between accounts that are used to account for program funds.

**Criteria:** OMB Circular A-133 indicates that the auditee shall identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received.

**Cause:** The program has set-up separate accounts to track each Federal award received; however, they only make payments out of one account. Therefore, the program is required to transfer expenses from the interest-bearing accounts to the general fund. As a result of this, the schedule of federal financial assistance was “grossed-up” and inadvertently inflated the amount of receipts and expenditures.

**Effect:** By “grossing-up” the schedule of Federal financial assistance the Department of Family Services showed the program having \$271,841 of additional expenditures.

**Recommendation:** We recommend that in the future the Department of Family Service does not include transfers in/out as receipts/expenditures on the schedule of federal financial assistance.

**Questioned Costs:** \$0

**2008-SA-13: Crime Victim Assistance (CFDA #16.575) – Administered by the Attorney General**

**Federal Agency:** U.S. Department of Justice – Office of Justice Programs, Office for Victims of Crime

**Condition:** Of the twenty-two sub-grants selected for testing with the subrecipient monitoring compliance requirement, the program had not received any of the subrecipient single audit reports, and no procedures were performed to verify if single audits were required for the subrecipients.



## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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**Criteria:** The requirements for subrecipient monitoring are contained in 31 U.S.C. 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. 104-156), OMB Circular A-133 (Sec. .225 and .400(d)), A-102 Common Rule (Sec .37 and .40(a)), and OMB Circular A-110 (Sec. .51(a)), Federal awarding agency program regulations, and the terms and conditions of the award.

**Cause:** The personnel administering the program has not developed or implemented a system to obtain their subrecipient single audit reports, if required.

**Effect:** By not obtaining the single audit reports, or determining if the subrecipient is required to have a single audit report, the program is not effectively monitoring its subrecipients.

**Recommendation:** We recommend that the program develop and implement a system to obtain and review their subrecipients single audit reports.

**Questioned Costs:** \$0

#### **2008-SA-14: Violence Against Women Formula Grants (CFDA #16.588) – Administered by the Attorney General**

**Federal Agency:** U.S. Department of Justice – Office on Violence Against Women

**Condition:** Of the twenty-two subgrants selected for testing with the subrecipient monitoring compliance requirement, the program had not received any of the subrecipient single audit reports, and no procedures were performed to verify if single audits were required for the subrecipients.

**Criteria:** The requirements for subrecipient monitoring are contained in 31 U.S.C. 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. 104-156), OMB Circular A-133 (Sec. .225 and .400(d)), A-102 Common Rule (Sec .37 and .40(a)), and OMB Circular A-110 (Sec. .51(a)), Federal awarding agency program regulations, and the terms and conditions of the award.

**Cause:** The personnel administering the program has not developed or implemented a system to obtain their subrecipient single audit reports, if required.

**Effect:** By not obtaining the single audit reports, or determining if the subrecipient is required to have a single audit report, the program is not effectively monitoring its subrecipients.

**Recommendation:** We recommend that the program develop and implement a system to obtain and review their subrecipients single audit reports.

**Questioned Costs:** \$0

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2008

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**2008-SA-15: Enforcing Underage Drinking Laws Program (CFDA #16.727) – Administered by the Department of Health**

**Federal Agency:** U.S. Department of Justice – Office of Juvenile Justice and Delinquency Prevention

**Condition:** The program subgrants the majority of the program funds to a single subrecipient; however, the pass-through agreement did not include the single audit requirement, nor did the program personnel attempt to determine if the subrecipient was required to have a single audit.

**Criteria:** The requirements for subrecipient monitoring are contained in 31 U.S.C. 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. 104-156), OMB Circular A-133 (Sec. .225 and .400(d)), A-102 Common Rule (Sec .37 and .40(a)), and OMB Circular A-110 (Sec. .51(a)), Federal awarding agency program regulations, and the terms and conditions of the award.

**Cause:** Human oversight

**Effect:** By not including the single audit report requirement in the pass-through document, the subrecipient may not be aware that they are required to comply with the requirements of OMB Circular A-133. Furthermore, by not following-up with the subrecipient to determine if they were required to have a single audit requirement the personnel administering the program were not effectively monitoring the subrecipient.

**Recommendation:** We recommend that the personnel administering the program revise the pass-through document to include the OMB Circular A-133 audit requirement, and follow-up with their subrecipient to determine if they were required to have a single audit.

**Questioned Costs:** \$0

**2008-SA-16: Adult Education – Basic Grants to States (CFDA #84.002) – Administered by the Community College Commission**

**Federal Agency:** U.S. Department of Education – Office of Vocational and Adult Education

**Condition:** The program subgrants the majority of program funds to subrecipients; however, personnel that administer the program had not received any of the subrecipient single audit reports, and no procedures were performed to verify if single audits were required for the subrecipients.

**Criteria:** The requirements for subrecipient monitoring are contained in 31 U.S.C. 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. 104-156), OMB Circular A-133 (Sec. .225 and .400(d)), A-102 Common Rule (Sec .37 and .40(a)), and OMB Circular A-110 (Sec. .51(a)), Federal awarding agency program regulations, and the terms and conditions of the award.

**Cause:** Turnover of program personnel

**Effect:** By not obtaining the single audit reports, or determining if the subrecipient is required to have a single audit report, the program is not effectively monitoring its subrecipients.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2008

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**Recommendation:** We recommend that the program develop and implement a system to obtain and review their subrecipients single audit reports.

**Questioned Costs:** \$0

**2008-SA-17: Public Health Emergency Preparedness (CFDA #93.069) – Administered by the Department of Health**

**Federal Agency:** U.S. Department of Health and Human Services – Centers for Disease Control and Prevention

**Condition:** While testing the program’s compliance with the subrecipient monitoring compliance requirement, we noted that not all subrecipient pass-through agreements contained the applicable award identification information (e.g. CFDA # and the A-133 audit requirement). Furthermore, the program requires its subrecipients to submit progress reports, and we noted that three subrecipients had not submitted their progress reports.

**Criteria:** The requirements for subrecipient monitoring are contained in 31 U.S.C. 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. 104-156), OMB Circular A-133 (Sec. .225 and .400(d)), A-102 Common Rule (Sec .37 and .40(a)), and OMB Circular A-110 (Sec. .51(a)), Federal awarding agency program regulations, and the terms and conditions of the award.

**Cause:** An effective internal control system had not been put in place to ensure compliance with all of the necessary compliance requirements.

**Effect:** By failing to include the necessary award identification information, the subrecipient may not know that the funding is coming from a Federal source, and thus not follow all of the Federal requirements. Furthermore, by not obtaining the progress reports the program personnel are not effectively performing their “during the award monitoring.”

**Recommendation:** We recommend that the personnel administering the program review all of their pass-through agreements to ensure that they all include the A-133 audit requirement, and that they develop a system to ensure that all of the progress reports are obtained and reviewed.

**Questioned Costs:** \$0

**2008-SA-18: Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (CFDA #93.104) – Administered by the Department of Health**

**Federal Agency:** U.S. Department of Health and Human Services – Substance Abuse and Mental Health Services Administration

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2008

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**Condition:** During our testing of the subrecipient monitoring compliance requirement for the program, we noted one instance where the program did not inform the subrecipient of the A-133 audit requirement, in a timely fashion. Furthermore, we also noted that the program did not issue management decisions within 6 months of receiving the report and did not follow-up on the findings and significant deficiencies included within the audit report to ensure appropriate corrective actions were taken.

**Criteria:** The requirements for subrecipient monitoring are contained in 31 U.S.C. 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. 104-156), OMB Circular A-133 (Sec. .225 and .400(d)), A-102 Common Rule (Sec .37 and .40(a)), and OMB Circular A-110 (Sec. .51(a)), Federal awarding agency program regulations, and the terms and conditions of the award.

**Cause:** Turnover of program personnel

**Effect:** By failing to include the necessary award identification information, the subrecipient may not know that the funding is coming from a Federal source, and thus not follow all of the Federal requirements. Furthermore, by not following up on the issues reported in the single audit report, the program is not effectively monitoring its subrecipients.

**Recommendation:** We recommend that the personnel administering the program implement procedures to ensure that all subrecipients are aware of the A-133 audit requirement and that appropriate actions are taken regarding findings and significant deficiencies identified with the audit reports.

**Questioned Costs:** Undetermined

#### **2008-SA-19: Substance Abuse and Mental Health Services – Projects of Regional and National Significance (CFDA #93.243) – Administered by the Department of Health**

**Federal Agency:** U.S. Department of Health and Human Services – Substance Abuse and Mental Health Services Administration

**Condition:** The program passes-through funds to subrecipients; however, in a sample of nine subrecipients required to have single audit reports, we noted six instances where a single audit report was not obtained.

**Criteria:** The requirements for subrecipient monitoring are contained in 31 U.S.C. 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. 104-156), OMB Circular A-133 (Sec. .225 and .400(d)), A-102 Common Rule (Sec .37 and .40(a)), and OMB Circular A-110 (Sec. .51(a)), Federal awarding agency program regulations, and the terms and conditions of the award.

**Cause:** Turnover of program personnel

**Effect:** By not obtaining the single audit reports, or determining if the subrecipient is required to have a single audit report, the program is not effectively monitoring its subrecipients.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2008

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**Recommendation:** We recommend that the program develop and implement a system to obtain and review their subrecipients single audit reports.

**Questioned Costs:** \$0

**2008-SA-20: Substance Abuse and Mental Health Services – Projects of Regional and National Significance (CFDA #93.243) – Administered by the Department of Health**

**Federal Agency:** U.S. Department of Health and Human Services – Substance Abuse and Mental Health Services Administration

**Condition:** The program is required to file quarterly reports for all open grants; however, during testing of the program we noted only annual reports were being filed.

**Criteria:** A-102 Common Rule – Performance reporting, Section .40(b) and OMB Circular A-110 – Performance reporting, Section .51; and the laws, regulations, and the provisions of contract or grant agreements pertaining to the specific program require that reports be complete, accurate, and supported by appropriate records.

**Cause:** Turnover of program personnel

**Effect:** The Federal oversight agency did not have timely information to evaluate the program.

**Recommendation:** We recommend that the program submit all of the required reports.

**Questioned Costs:** \$0

**2008-SA-21: State Rural Hospital Flexibility Program (CFDA #93.241) – Administered by the Department of Health**

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

**Condition:** The program has seven subrecipients, of those seven we selected three for testing and noted that the pass-through agreement did not contain all of the necessary award information (e.g. CFDA # and the A-133 audit requirement).

**Criteria:** The requirements for subrecipient monitoring are contained in 31 U.S.C. 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. 104-156), OMB Circular A-133 (Sec. .225 and .400(d)), A-102 Common Rule (Sec .37 and .40(a)), and OMB Circular A-110 (Sec. .51(a)), Federal awarding agency program regulations, and the terms and conditions of the award.

**Cause:** An effective internal control system had not been put in place to ensure compliance with all of the necessary compliance requirements.

**Effect:** By failing to include the necessary award identification information, the subrecipient may not know that the funding is coming from a Federal source, and thus not follow all of the Federal requirements.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2008

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**Recommendation:** We recommend that the personnel administering the program review all of their pass-through agreements to ensure that they include all of the necessary award information.

**Questioned Costs:** \$0

**2008-SA-22: Substance Abuse and Mental Health Services – Access to Recovery (CFDA #93.275) – Administered by the Department of Health**

**Federal Agency:** U.S. Department of Health and Human Services – Substance Abuse and Mental Health Services Administration

**Condition:** During the testing of the progress reports submitted by the Access to Recovery program, we noted that supporting documentation for the progress reports was not maintained and could not be reproduced.

**Criteria:** A-102 Common Rule – Performance reporting, Section .40(b) and OMB Circular A-110 – Performance reporting, Section .51; and the laws, regulations, and the provisions of contract or grant agreements pertaining to the specific program require that reports be complete, accurate, and supported by appropriate records.

**Cause:** Staff turnover

**Effect:** By not maintaining the applicable supporting documents, an independent reperformance/review of the report can not be performed.

**Recommendation:** We recommend that the personnel administering the program retain all necessary supporting documentation for the reports that are submitted.

**Questioned Costs:** \$0

**2008-SA-23: Centers of Disease Control and Prevention – Investigations and Technical Assistance (CFDA #93.283) - Administered by the Department of Health**

**Federal Agency:** U.S. Department of Health and Human Services – Centers for Disease Control and Prevention

**Condition:** While testing the program's compliance with the subrecipient monitoring compliance requirement, we noted that not all subrecipient pass-through agreements contained the applicable award identification information (e.g. CFDA # and the A-133 audit requirement).

**Criteria:** The requirements for subrecipient monitoring are contained in 31 U.S.C. 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. 104-156), OMB Circular A-133 (Sec. .225 and .400(d)), A-102 Common Rule (Sec .37 and .40(a)), and OMB Circular A-110 (Sec. .51(a)), Federal awarding agency program regulations, and the terms and conditions of the award.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2008

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*Cause:* An effective internal control system had not been put in place to ensure compliance with all of the necessary compliance requirements.

*Effect:* By failing to include the necessary award identification information, the subrecipient may not know that the funding is coming from a Federal source, and thus not follow all of the Federal requirements.

*Recommendation:* We recommend that the personnel administering the program review all of their pass-through agreements to ensure that they all include the A-133 audit requirement.

*Questioned Costs:* \$0

**2008-SA-24: Promoting Safe and Stable Families (CFDA #93.556) - Administered by the Department of Family Services**

*Federal Agency:* U.S. Department of Health and Human Services – Administration for Children and Families

*Condition:* The program did not comply with the Federal earmarking requirements on the 2006 grant. The program did not spend the minimum 20% of Federal funds for each of the services as required by the grant.

*Criteria:* The requirements for this requirement can be found at 42 U.S.C. 629b(a)(4); 45 CFR Section 1357.15(s); and ACYF-CB-PI-03-05.

*Cause:* Human oversight

*Effect:* A violation or failure to comply with Federal laws and regulations may result in the Federal agency taking any action they deem necessary to gain compliance.

*Recommendation:* We recommend that the personnel administering the program implement a system to ensure that the program stays in compliance with the earmarking requirement.

*Questioned Costs:* Not determined

**2008-SA-25: Promoting Safe and Stable Families (CFDA #93.556) - Administered by the Department of Family Services**

*Federal Agency:* U.S. Department of Health and Human Services – Administration for Children and Families

*Condition:* The program subgrants the majority of program funds to subrecipients; however, personnel that administer the program had not received any of the subrecipient single audit reports, and no procedures were performed to verify if single audits were required for the subrecipients.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2008

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**Criteria:** The requirements for subrecipient monitoring are contained in 31 U.S.C. 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. 104-156), OMB Circular A-133 (Sec. .225 and .400(d)), A-102 Common Rule (Sec .37 and .40(a)), and OMB Circular A-110 (Sec. .51(a)), Federal awarding agency program regulations, and the terms and conditions of the award.

**Cause:** The program does not have an effective system in place to obtain and review the subrecipient single audit reports.

**Effect:** By not obtaining the single audit reports, or determining if the subrecipient is required to have a single audit report, the program is not effectively monitoring its subrecipients.

**Recommendation:** We recommend that the program develop and implement a system to obtain and review their subrecipients single audit reports.

**Questioned Costs:** \$0

#### **2008-SA-26: Community Service Block Grant (CFDA #93.569) - Administered by the Department of Health**

**Federal Agency:** U.S. Department of Health and Human Services – Administration for Children and Families

**Condition:** The program subgrants the majority of program funds to subrecipients; however, personnel that administer the program had not received any of the subrecipient single audit reports, and no procedures were performed to verify if single audits were required for the subrecipients.

**Criteria:** The requirements for subrecipient monitoring are contained in 31 U.S.C. 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. 104-156), OMB Circular A-133 (Sec. .225 and .400(d)), A-102 Common Rule (Sec .37 and .40(a)), and OMB Circular A-110 (Sec. .51(a)), Federal awarding agency program regulations, and the terms and conditions of the award.

**Cause:** The program does not have an effective system in place to obtain and review the subrecipient single audit reports.

**Effect:** By not obtaining the single audit reports, or determining if the subrecipient is required to have a single audit report, the program is not effectively monitoring its subrecipients.

**Recommendation:** We recommend that the program develop and implement a system to obtain and review their subrecipients single audit reports.

**Questioned Costs:** \$0



## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2008

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**2008-SA-27: Substance Abuse Block Grant (CFDA #93.959) - Administered by the Department of Health**

***Federal Agency:*** U.S. Department of Health and Human Services – Substance Abuse and Mental Health Services Administration

***Condition:*** The program subgrants the majority of program funds to subrecipients; however, during our testing we discovered three instances where the program did not receive a single audit report from a subrecipient, or received any indication that the subrecipient was not required to have a single audit.

***Criteria:*** The requirements for subrecipient monitoring are contained in 31 U.S.C. 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. 104-156), OMB Circular A-133 (Sec. .225 and .400(d)), A-102 Common Rule (Sec .37 and .40(a)), and OMB Circular A-110 (Sec. .51(a)), Federal awarding agency program regulations, and the terms and conditions of the award.

***Cause:*** Turnover in program personnel

***Effect:*** By not obtaining the single audit reports, or determining if the subrecipient is required to have a single audit report, the program is not effectively monitoring its subrecipients.

***Recommendation:*** We recommend that the program develop and implement a system to obtain and review their subrecipients single audit reports.

***Questioned Costs:*** \$0

**2008-SA-28: Emergency Management Partnership Grant (EMPG) (CFDA #97.042) - Administered by the Office of Homeland Security**

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

***Condition:*** The program is required to submit quarterly financial status reports (SF-269) for all open grant years. During State fiscal year 2008 (the period under audit), a total of 12 reports were filed; a sample of three reports were selected for testing. For one of the reports selected, the program was not able to provide the necessary documentation to support the amounts reported.

***Criteria:*** The Cluster is authorized under Section 430 of the Homeland Security Act of 2002.

***Cause:*** Turnover of program personnel

***Effect:*** By not proving complete and accurate reports, the Federal oversight entity cannot effectively monitor the program.

***Recommendation:*** We recommend that the program personnel obtain the correct information and determine if an amended report needs to be submitted. Furthermore, we recommend that the program retain all necessary supporting documents for all reports that are submitted.

***Questioned Costs:*** \$0

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2008

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**2008-SA-29: Homeland Security Cluster - Administered by the Office of Homeland Security**

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

***Condition:*** In a sample of 23 pass-through grants, the Homeland Security Cluster did not obtain and review a Single Audit Report from a subrecipient that was required to have an audit in accordance with OMB Circular A-133.

***Criteria:*** The requirements for subrecipient monitoring are contained in 31 U.S.C. 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. 104-156), OMB Circular A-133 (Sec. .225 and .400(d)), A-102 Common Rule (Sec .37 and .40(a)), and OMB Circular A-110 (Sec. .51(a)), Federal awarding agency program regulations, and the terms and conditions of the award.

***Cause:*** Human oversight

***Effect:*** By not obtaining the required single audit reports, the program is not completely monitoring its subrecipients.

***Recommendation:*** We recommend that the program consider sending the annual single audit reminder letter to all pass-through organizations, and the necessary follow-up be performed based on the reponses.

***Questioned Costs:*** \$0

**2008-SA-30: Homeland Security Cluster - Administered by the Office of Homeland Security**

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

***Condition:*** The program is required to submit quarterly financial status reports (SF-269) for all open grant years. During State fiscal year 2008 (the period under audit), a total of 12 reports were filed; a sample of four reports were selected for testing. For one of the reports selected, the program was not able to provide the necessary documentation to support the amounts reported.

***Criteria:*** The Cluster is authorized under Section 430 of the Homeland Security Act of 2002.

***Cause:*** Turnover of program personnel

***Effect:*** By not proving complete and accurate reports, the Federal oversight entity cannot effectively monitor the program.

***Recommendation:*** We recommend that the program personnel obtain the correct information and determine if an amended report needs to be submitted. Furthermore, we recommend that the program retain all necessary supporting documents for all reports that are submitted.

***Questioned Costs:*** \$0

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2008

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#### **2008-SA-31: Medicaid Cluster - Administered by the Department of Health**

**Federal Agency:** U.S. Department of Health and Human Services – Centers for Medicare and Medicaid Services

**Condition:** While performing a sample of 45 Medicaid expenditures, we discovered that three (3) of the 45 were not supported by documentation.

**Criteria:** OMB Circular A-87 – Cost Principals for State, Local, and Indian Tribal Governments (2 CFR part 225).

**Cause:** For the Medicaid program, the providers of the services are required to maintain all records to support the claim that was submitted. In the three cases selected, the provider could not provide support for the claim.

**Effect:** A violation or failure to comply with Federal laws and regulations may result in the Federal agency taking any action they deem necessary to gain compliance.

**Recommendation:** We recommend that the Department of Health remind all providers submitting expenses under the Medicaid program that they are required to maintain support for all claims that are submitted.

**Questioned Costs:** Known \$353.72; Projected \$1,100,000

**STATE OF WYOMING**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**Year Ended June 30, 2008**

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<b>Finding</b>	<b>Status</b>
<b><u>2007-SA-01:</u> Schedule of Federal Financial Assistance</b>	
<p>OMB Circular A-133 states that the auditee shall identify in its accounts all Federal awards received and expended and the Federal programs under which they were received. A State agency provided a Schedule of Federal Financial Assistance which improperly included State funding. We recommend that all State agencies review their policies and procedures for preparing and reviewing their Schedules of Federal Financial Assistance.</p>	<p>State agencies have policies and procedures for preparing and reviewing their Schedule of Federal Financial Assistance.</p>
<b><u>2007-SA-02:</u> Allowable Costs</b>	
<p>The Office of Inspector General for the Department of Health and Human Services have indicated that due to the complexity of the Medicaid Management Information System (MMIS) (used by the Medicaid Cluster [CFDA #93.775, #93.777 and #93.778]) that an examination of this system be performed by an independent auditor in accordance with the American Institute of Certified Public Accountants (AICPA) Statement on Auditing Standards (SAS) No. 70. Presently, the Wyoming MMIS maintained by ACS Consultec does not have a SAS 70 audit performed. We recommend the State implement procedures to ensure that this audit is performed.</p>	<p>Finding has been repeated, as contract has not come up for renewal. See finding at 2008-SA-03.</p>
<b><u>2007-SA-03:</u> Matching</b>	
<p>The Family Violence Prevention and Services/Grants for Battered Women’s Shelters - Grants to States and Indian Tribes (CFDA #93.671) requires each state to provide a 20% matching requirement. To meet this requirement, the State of Wyoming requires that subrecipients make a 20% match. Presently, the program does not have an effective system in place to ensure the program meets the matching requirement. We recommend the program implement a procedure for tracking and monitoring compliance with the Federal matching requirements.</p>	<p>The Attorney General has implemented a process to verify matching requirements, for the Family Violence Prevention and Services/Grants for Battered Women’s Shelters – Grants to States and Indian Tribes (CFDA #93.671), are being met prior to funding of the applicant.</p>

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2008

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Finding	Status
<b><u>2007-SA-04: Subrecipient Monitoring</u></b>	
<p>The Office of Management and Budget (OMB) Circular A-133, <i>Audits of States, Local Governments, and Non-Profit Organizations</i>, requires that pass-through entities ensure that subrecipients expending \$500,000 or more in Federal awards during the subrecipient’s fiscal year have met the audit requirement of OMB Circular A-133. Presently, the Family Violence Prevention and Services/Grants for Battered Women’s Shelters - Grants to States and Indian Tribes (CFDA #93.671), does not have an effect system in place to ensure that subrecipients expending \$500,000 or more in Federal awards have met the audit requirement of OMB Circular A-133. We recommend the program develop and implement procedures to ensure that their subrecipients meet the audit requirement.</p>	<p>The Attorney General is continuing to review the existing procedures in place with respect to subrecipient monitoring. Procedures will be revised where necessary to ensure that all subrecipients are adequately monitored. This finding is reported this year as 2008-SA-13 and 2008-SA-14 for the Crime Victims Assistance and Violence Against Women Formula Grants, respectively.</p>
<b><u>2007-SA-05: Reporting</u></b>	
<p>The Office of Management and Budget (OMB) Circular A-133, <i>Audits of States, Local Governments, and Non-Profit Organizations</i>, requires that Federal reports that are submitted be completed timely, with accurate information, and that the supporting information be retained. The Family Violence Prevention and Services/Grants for Battered Women’s Shelters - Grants to States and Indian Tribes (CFDA #93.671) does not have an effective system in place to ensure compliance with the aforementioned requirements. We recommend the program develop and implement a system to ensure their Federal reports are filed within the required timeframe, that all of the necessary information is reported, and that adequate supporting documentation is retained.</p>	<p>The Fiscal Officer for the Attorney General resumed responsibility for reporting and has implemented a system to ensure reports are submitted in a timely and accurate manner.</p>
<b><u>2007-SA-06: Earmarking</u></b>	
<p>The Family Violence Prevention and Services/Grants for Battered Women’s Shelters - Grants to States and Indian Tribes (CFDA #93.671) has certain earmarking requirements, one of which is that a state may not use more than 5% of allotted funds for administrative expenses. Presently, the program does not have an effective tracking system to ensure compliance with the 5% administrative earmarking requirement. We</p>	<p>The Attorney General has implemented procedures to confirm earmarking percentages by review of grant applications prior to the establishment of separate administrative and formula units in the State’s general ledger.</p>

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended June 30, 2008

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Finding	Status
recommend the program implement a procedure for tracking and monitoring all earmarking requirements.	
<hr/> <b>2007-SA-07: Reporting</b>	
The Office of Management and Budget (OMB) Circular A-133, <i>Audits of States, Local Governments, and Non-Profit Organizations</i> , requires that Federal reports that are submitted that the supporting information be retained. The Performance Partnership Grant Program (CFDA #66.605) does not have an effective system in place to ensure compliance with the aforementioned requirement. We recommend the program develop and implement a system to ensure that adequate supporting documentation is retained for their Federal reports.	The Department of Environmental Quality has implemented policies and procedures to maintain supporting documentation.
<hr/> <b>2007-SA-08: Suspension and Debarment</b>	
The Office of Management and Budget (OMB) Circular A-133, <i>Audits of States, Local Governments, and Non-Profit Organizations</i> , requires that non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred, or whose principals are suspended or debarred. Covered transactions include procurement contracts for goods or services equal to or in excess of \$25,000 and all non-procurement transactions (e.g. subawards to subrecipients). Presently, the Performance Partnership Grant Program (CFDA #66.605), does not have an effective system in place to determine if entities are suspended or debarred from receiving Federal funds. We recommend the program develop and implement procedures to ensure that all agreements for “covered transactions” have been checked for suspension and debarment.	The Department of Environmental Quality has begun to incorporate the suspension and debarment clause in all of their contracts. Procedures have been implemented to check the Excluded Parties List system for new contracts, agreements and amendments.
<hr/> <b>2007-SA-09: Centers for Disease Control and Prevention - Investigations and Technical Assistance (CFDA #93.283)</b>	
The Centers for Disease Control and Prevention – Investigations and Technical Assistance (CFDA #93.283) filed one annual SF-269A 24 days after the filing deadline for the National Cancer Prevention and Control Program, and one 16 days after the filing deadline for the Public Health Preparedness and Response for Bioterrorism.	The Department of Health has implemented policies and procedures for tracking report due dates and send reminders for upcoming reports.

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2008

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Finding	Status
<hr/> <b><u>2007-SA-10:</u> Family Violence Prevention and Services/Grants for Battered Women’s Shelters - Grants to States and Indian Tribes (CFDA #93.671)</b>	
<p>The Family Violence Prevention and Services/Grants for Battered Women’s Shelters - Grants to States and Indian Tribes (CFDA #93.671) did not ensure that required subrecipient single audits were performed and that the subrecipient took timely and appropriate corrective action on any audit findings.</p>	<p>The Attorney General has inserted a statement into the year-end report that requires subrecipients to indicate if they are required to have an audit. The Attorney General has also implemented a process to require subrecipients to submit a copy of the audit report with their year-end report. This is reviewed by a regional program manager.</p>
<hr/> <b><u>2007-SA-11:</u> Family Violence Prevention and Services/Grants for Battered Women’s Shelters - Grants to States and Indian Tribes (CFDA #93.671)</b>	
<p>The Family Violence Prevention and Services/Grants for Battered Women’s Shelters - Grants to States and Indian Tribes (CFDA #93.671) filed one quarterly SF-269A 25 days after the filing deadline for the third quarter; in addition, the matching information was not included in the report. Two PCS 272s, one for the 2nd quarter and one for the 4<sup>th</sup> quarter, were not filed. The Fiscal year 2006 year-end report was filed 12 days late with support not maintained.</p>	<p>The Fiscal Officer for the Attorney General resumed responsibility for reporting and has implemented a system to ensure reports are submitted in a timely and accurate manner.</p>
<hr/> <b><u>2007-SA-12:</u> Family Violence Prevention and Services/Grants for Battered Women’s Shelters - Grants to States and Indian Tribes (CFDA #93.671)</b>	
<p>The Family Violence Prevention and Services/Grants for Battered Women’s Shelters - Grants to States and Indian Tribes (CFDA #93.671) did not comply with the Federal earmarking requirements on the 2005 Grant. The program spent 6.57% of the funds on administration when only 5% was allowed.</p>	<p>The Attorney General has implemented procedures to confirm earmarking percentages by review of grant applications prior to the establishment of separate administrative and formula units in the State’s general ledger.</p>

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended June 30, 2008

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Finding	Status
<hr/> <b><u>2007-SA-13:</u> Family Violence Prevention and Services/Grants for Battered Women’s Shelters-Grants to States and Indian Tribes (CFDA #93.671)</b>	
The Family Violence Prevention and Services/Grants for Battered Women’s Shelters-Grants to States and Indian Tribes (CFDA #93.671) did not comply with the Federal matching requirements on the 2005 Grant. The program did not meet the match requirement of 20% of the Federal award.	The Attorney General has implemented a process to verify matching requirements are being met prior to funding of the applicant.
<hr/> <b><u>2007-SA-14:</u> Food Stamp Cluster (CFDA #10.551 and #10.561)</b>	
The Food Stamp Cluster did not obtain a SAS 70 audit for its electronic benefits program.	The Department of Family Services obtained a SAS70 audit for its electronic benefits program.
<hr/> <b><u>2007-SA-15:</u> Missing Children’s Assistance (CFDA #16.543)</b>	
The Missing Children’s Assistance Program (CFDA #16.543) filed one semi-annual performance report 163 days after the filing deadline.	The Attorney General has implemented policies and procedures to ensure reports are submitted and filed in a timely manner.

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# **EXHIBIT I**

## **CORRECTIVE ACTION PLAN**

**STATE OF WYOMING**  
**CORRECTIVE ACTION PLAN**  
**JUNE 30, 2008**

The following are the corrective action plans for the *Findings and Questioned Costs for Federal Awards* reported in the June 30, 2008 Compliance Report for the State of Wyoming.

**2008-SA-01. Internal Control**

**Plant and Animal Disease, Pest Control, and Animal Care (CFDA #10.025)** - Administered by the Board of Livestock:

*Contact:* Anne Iske, (307) 777-7516

*Corrective Action Planned:* The Wyoming Livestock Board has had internal restructuring of positions as a result grants and cooperative agreements documentation will be maintained by a central person under the direction of the Budget officer. Standardization of all files will be implemented and supporting documentation will be maintained with the individual files.

*Anticipated Completion Date:* December 31, 2009

**2008-SA-02. Allowable Costs/Cost Principles**

**Homeland Security Cluster** - Administered by the Office of Homeland Security;  
**Emergency Management Partnership Grant (CFDA #97.042)** - Administered by the Office of Homeland Security:

*Contact:* Robin Knepp, (307) 777-4663

*Corrective Action Planned:* The Office of Homeland Security has developed a system to allocate payroll costs to the programs upon which individuals work on.

*Anticipated Completion Date:* Completed

**2008-SA-03. Allowable Costs/Cost Principles**

**Medicaid Cluster** - Administered by the Department of Health:

*Contact:* Bob Peck, (307) 777-3670

*Corrective Action Planned:* The State Plan is being amended to include the SAS70 audit requirement. The amendment requires CMS approval. A contract with an independent auditor will be initiated as soon as we receive CMS approval.

*Anticipated Completion Date:* The State Plan Amendment will be submitted by May 31, 2009

**2008-SA-04. Matching**

**Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances Program (CFDA #93.104)** - Administered by the Department of Health;  
**Homeland Security Cluster** - Administered by the Office of Homeland Security:

*Contact:* Bob Peck, (307) 777-3670 (CFDA #93.104); Robin Knepp, (307) 777-4663 (Cluster)

*Corrective Action Planned:*

- CFDA #93.104 - The program implemented a process to track and monitor the matching requirements for all grants in September 2008.
- Homeland Security Cluster - The program will implement a process whereby the matching requirements are tracked and monitored by the appropriate personnel.

*Anticipated Completion Date:* Completed

**2008-SA-05. Earmarking**

**Promoting Safe and Stable Families Program (CFDA #93.556)** - Administered by the Department of Family Services;  
**Homeland Security Cluster** - Administered by the Office of Homeland Security:

*Contact:* Paul Yaksic, (307) 777-6100 (CFDA #93.556); Robin Knepp, (307) 777-4663 (Cluster)

*Corrective Action Planned:* The programs will implement a process whereby the earmarking requirements are tracked and monitored by the appropriate personnel.

*Anticipated Completion Date:* June 30, 2009

**2008-SA-06. Suspension and Debarment**

**Adult Education - Basic Grants to States (CFDA #84.002)** - Administered by the Community College Commission;  
**Public Health Emergency Preparedness (CFDA #93.069)** - Administered by the Department of Health;  
**Centers for Disease Control and Prevention - Investigations and Technical Assistance (CFDA #93.283)** - Administered by the Department of Health:

*Contact:* Matt Petry, (307) 777-7763 (CFDA #84.002); Bob Peck (307) 777-3670 (CFDA #93.069 and #93.283)

*Corrective Action Planned:*

- CFDA #84.002 - The standard contract used for agreements with vendors and subrecipients will be reviewed to ensure that it includes the suspension and debarment clause.

- CFDA #93.069 and #93.283 - This finding related to the contracts initiated before the finding from last year's audit was finalized. All contracts are reviewed for inclusion of the Suspension and Debarment and the Audit clauses.

***Anticipated Completion Date:***

- CFDA #84.002 - June 30, 2009
- CFDA #93.069 and #93.283 - Completed

**2008-SA-07. Reporting**

**Plant and Animal Disease, Pest Control, and Animal Care Program (CFDA #10.025) -**

Administered by the Department of Agriculture and the Board of Livestock;

**Adult Education - Basic Grants to States (CFDA #84.002) -** Administered by the Community College Commission;

**Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances Program (CFDA #93.104) -** Administered by the Department of Health;

**Substance Abuse and Mental Health Services - Access to Recovery (CFDA #93.275) -** Administered by the Department of Health;

**Contact:** Julie Cook - Department of Agriculture, (307) 777-6570 (CFDA #10.025); Anne Iske - Wyoming Livestock Board, (307) 777-7516 (CFDA #10.025); Matt Petry, (307) 777-7763 (CFDA #84.002); Bob Peck, (307) 777-3670 (CFDA #93.104 and #93.275)

**Corrective Action Planned:** The procedures currently in place will be reviewed and adjusted, where necessary, to ensure that all reports are filed completely and timely, are supported by appropriate documentation; and are reviewed prior to being submitted.

**Anticipated Completion Date:** June 30, 2009

**2008-SA-08. Subrecipient Monitoring**

**Plant and Animal Disease, Pest Control, and Animal Care Program (CFDA #10.025) -**

Administered by the Department of Agriculture;

**Crime Victim Assistance (CFDA #16.575) -** Administered by the Attorney General;

**Violence Against Women Formula Grants (CFDA #16.588) -** Administered by the Attorney General;

**Enforcing Underage Drinking Laws Program (CFDA #16.727) -** Administered by the Department of Health;

**Adult Education - Basic Grants to States (CFDA #84.002) -** Administered by the Community College Commission;

**Public Health Emergency Preparedness (CFDA #93.069) -** Administered by the Department of Health;

**Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances Program (CFDA #93.104) -** Administered by the Department of Health;

**State Rural Hospital Flexibility Program (CFDA #93.241) -** Administered by the Department of Health;

**Substance Abuse and Mental Health Services - Projects of Regional and National Significance (CFDA #93.243) -** Administered by the Department of Health;

**Centers of Disease Control and Prevention – Investigations and Technical Assistance (CFDA #93.283)** - Administered by the Department of Health;

**Promoting Safe and Stable Families (CFDA #93.556)** - Administered by the Department of Family Services;

**Community Services Block Grant (CFDA #93.569)** - Administered by the Department of Health;

**Substance Abuse Block Grant (CFDA #93.959)** - Administered by the Department of Health:

*Contact:* Julie Cook - Department of Agriculture, (307) 777-6570 (CFDA #10.025); Julie L. Tennant-Caine, (307) 777-7200 (CFDA #16.575 and #16.588); Bob Peck, (307) 777-3670 (CFDA #16.727, #93.069, #93.104, #93.241, #93.243, #93.283, #93.556, #93.569, and #93.959); Matt Petry, (307) 777-7763 (CFDA #84.002)

*Corrective Action Planned:* The procedures currently in place will be reviewed and adjusted, where necessary, to ensure that all aspects of the subrecipient monitoring compliance requirement (*Award Identification, During-the-Award Monitoring, Subrecipient Audits, and Pass-Through Entity Impact*) are appropriately and adequately addressed.

*Anticipated Completion Date:* June 30, 2009

#### **2008-SA-09. Reporting**

**Plant and Animal Disease, Pest Control, and Animal Care (CFDA #10.025)** - Administered by the Department of Agriculture:

*Contact:* Julie Cook, (307) 777-6570

*Corrective Action Planned:* The system currently in place will be reviewed and adjusted to ensure that the reports are submitted prior to the deadline.

*Anticipated Completion Date:* June 30, 2009

#### **2008-SA-10. Subrecipient Monitoring**

**Plant and Animal Disease, Pest Control, and Animal Care (CFDA #10.025)** - Administered by the Department of Agriculture:

*Contact:* Julie Cook, (307) 777-6570

*Corrective Action Planned:* The subgrantee will be contacted and informed of the applicable award information. Furthermore, future subrecipient agreements will include the necessary award information.

*Anticipated Completion Date:* June 30, 2009

**2008-SA-11. Subrecipient Monitoring**

**Juvenile Justice and Delinquency Prevention Allocation to States (CFDA #16.540) –**  
Administered by the Department of Family Services:

*Contact:* Paul Yaksic, (307) 777-6100

*Corrective Action Planned:* The Department had received the two subrecipient audit reports are reviewed; however, we will review the procedures currently in place to ensure that they are completed in a timely manner.

*Anticipated Completion Date:* June 30, 2009

**2008-SA-12. Reporting**

**Juvenile Justice and Delinquency Prevention Allocation to States (CFDA #16.540) –**  
Administered by the Department of Family Services:

*Contact:* Paul Yaksic, (307) 777-6100

*Corrective Action Planned:* When the Department prepares the Schedule of Federal Financial Assistance they will modify it such that the Federal portion will only include actual Federal receipts and expenditures.

*Anticipated Completion Date:* June 30, 2009

**2008-SA-13. Subrecipient Monitoring**

**2008-SA-14. Subrecipient Monitoring**

**Crime Victim Assistance (CFDA #16.575) - Administered by the Attorney General;**  
**Violence Against Women Formula Grants (CFDA #16.588) - Administered by the Attorney General:**

*Contact:* Julie L. Tennant-Caine, (307) 777-7200

*Corrective Action Planned:* The Department is reviewing the procedures in place with respect to subrecipient monitoring, and will be adjusting the procedures where necessary to ensure that all of the program's subrecipients are adequately monitored. Furthermore, the program is following-up with those subrecipients that have failed to submit a single audit report to see if they were required to have a single audit, and if they were, requesting that they submit it for the Department's review.

*Anticipated Completion Date:* June 30, 2009

**2008-SA-15. Subrecipient Monitoring**  
**2008-SA-18. Subrecipient Monitoring**  
**2008-SA-19. Subrecipient Monitoring**  
**2008-SA-21. Subrecipient Monitoring**  
**2008-SA-26. Subrecipient Monitoring**  
**2008-SA-27. Subrecipient Monitoring**

**Enforcing Underage Drinking Laws Program (CFDA #16.727)** - Administered by the Department of Health;

**Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (CFDA #93.104)** - Administered by the Department of Health;

**Substance Abuse and Mental Health Services – Projects of Regional and National Significance (CFDA #93.243)** - Administered by the Department of Health;

**State Rural Hospital Flexibility Program (CFDA #93.241)** - Administered by the Department of Health;

**Community Service Block Grant (CFDA #93.569)** - Administered by the Department of Health;

**Substance Abuse Block Grant (CFDA #93.959)** - Administered by the Department of Health:

*Contact:* Bob Peck, (307) 777-3670

*Corrective Action Planned:* The Department of Health is reviewing its procedures in place with respect to subrecipient monitoring, and will be adjusting the procedures where necessary to ensure that all of the programs subrecipients are provided with the appropriate award information, are adequately monitored through the life of the grant, and that, if applicable, the single audit reports are obtained, reviewed, and evaluated. Furthermore, the programs that have findings will follow-up with their subrecipients to ensure that they have provided or received the necessary information/reports.

*Anticipated Completion Date:* June 30, 2009

**2008-SA-16. Subrecipient Monitoring**

**Adult Education – Basic Grants to States (CFDA #84.002)** - Administered by the Community College Commission:

*Contact:* Matt Petry, (307) 777-7763

*Corrective Action Planned:* The Commission is reviewing the procedures in place with respect to subrecipient monitoring, and will be adjusting the procedures where necessary to ensure that all of the program's subrecipients are adequately monitored. Furthermore, the program is following-up with those subrecipients that have failed to submit a single audit report to see if they were required to have a single audit, and if they were, requesting that they submit it for the Commission's review.

*Anticipated Completion Date:* June 30, 2009

**2008-SA-17. Subrecipient Monitoring**

**Public Health Emergency Preparedness (CFDA #93.069)** - Administered by the Department of Health:

*Contact:* Bob Peck, (307) 777-3670

*Corrective Action Planned:* This finding related to the contracts initiated before the finding from last year's audit was finalized. All contracts are reviewed for inclusion of the applicable award identification information and the Audit clause. A system has been implemented to ensure that all progress reports are obtained and reviewed.

*Anticipated Completion Date:* Completed

**2008-SA-20. Reporting**

**Substance Abuse and Mental Health Services - Projects of Regional and National Significance (CFDA #93.243)** - Administered by the Department of Health:

*Contact:* Bob Peck, (307) 777-3670

*Corrective Action Planned:* The program has revised its reporting procedures to ensure that all the required reports are completed and submitted. Furthermore, the program will contact the Federal agency awarding the grant and determine if the missing quarterly reports should be submitted.

*Anticipated Completion Date:* June 30, 2009

**2008-SA-22. Reporting**

**Substance Abuse and Mental Health Services - Access to Recovery (CFDA #93.275)** - Administered by the Department of Health:

*Contact:* Bob Peck, (307) 777-3670

*Corrective Action Planned:* The program will revise its reporting procedures to ensure that all of the necessary supporting documents are retained.

*Anticipated Completion Date:* June 30, 2009

**2008-SA-23. Subrecipient Monitoring**

**Centers of Disease Control and Prevention - Investigations and Technical Assistance (CFDA #93.283)** - Administered by the Department of Health:

*Contact:* Bob Peck, (307) 777-3670



**Corrective Action Planned:** This finding related to the contracts initiated before the finding from last year's audit was finalized. All contracts are reviewed for inclusion of the applicable award identification information and the Audit clause.

**Anticipated Completion Date:** Completed

**2008-SA-24. Earmarking**

**Promoting Safe and Stable Families (CFDA #93.556)** - Administered by the Department of Family Services:

**Contact:** Paul Yaksic, (307) 777-6100

**Corrective Action Planned:** The error in question was the result of human oversight, in the future, the allocation of program funds to the required services will be reviewed by someone other than the person performing the allocation to ensure that the earmarking requirement is met.

**Anticipated Completion Date:** June 30, 2009

**2008-SA-25. Subrecipient Monitoring**

**Promoting Safe and Stable Families (CFDA #93.556)** - Administered by the Department of Family Services:

**Contact:** Paul Yaksic, (307) 777-6100

**Corrective Action Planned:** The Department will review and revise, where necessary, its procedures in place for obtaining/reviewing/evaluating Single Audit reports. Furthermore, the program in question will determine if the Single Audit reports have already been received and if not, they will follow-up with those subrecipients to determine if a single audit report was required, and if so, request a copy of the report be submitted.

**Anticipated Completion Date:** June 30, 2009

**2008-SA-28. Reporting**

**2008-SA-30. Reporting**

**Emergency Management Partnership Grant (EMPG) (CFDA #97.042)** - Administered by the Office of Homeland Security;

**Homeland Security Cluster** - Administered by the Office of Homeland Security:

**Contact:** Robin Knepp, (307) 777-4663

**Corrective Action Planned:** The error occurred when there was a change in program personnel and the new individual was not aware of the requirement. This has since been corrected.

**Anticipated Completion Date:** Completed

**2008-SA-29. Subrecipient Monitoring**

**Homeland Security Cluster** - Administered by the Office of Homeland Security:

*Contact:* Robin Knepp, (307) 777-4663

*Corrective Action Planned:* The Department will obtain a copy of the missing single audit report, review it, and evaluate it to determine if it has any effect.

*Anticipated Completion Date:* June 30, 2009

**2008-SA-31. Allowable Costs/Cost Principles**

**Medicaid Cluster** - Administered by the Department of Health:

*Contact:* Bob Peck, (307) 777-3670

*Corrective Action Planned:* Medicaid providers are fully aware of their requirement to keep documentation for all claims submitted. This requirement is stated in Medicaid rules and in the provider manual. We also sent a reminder to providers on February 2, 2009. We have recovered the funds for the claims for which the providers did not submit documentation.

*Anticipated Completion Date:* Completed