

# **STATE OF WYOMING**

**ENTITY IDENTIFICATION NUMBER 83-0208667**

**COMPLIANCE REPORT**

**JUNE 30, 2009**

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units (except as noted below), each major fund, and the aggregate remaining fund information of the State of Wyoming (the "State") as of and for the year ended June 30, 2009, which collectively comprise the State's basic financial statements and have issued our report thereon dated January 26, 2010. 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 and material weaknesses.

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 the deficiencies described in the accompanying schedule of findings and questioned costs (identified as 2009-FSA-01 and 2009-FSA-02) 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 in the first paragraph of this section 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 item 2009-FSA-01 to be a material weakness.

#### Compliance and Other Matters

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

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 30, 2010

**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, 2009. 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 \$307 million in Federal awards which is not included in the accompanying schedule of expenditures of Federal awards for the year ended June 30, 2009. 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, 2009. 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 2009-SA-09 through 2009-SA-16.

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. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over compliance.

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

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 Section III.A. of the accompanying schedule of findings and questioned costs as items 2009-SA-01 through 2009-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. We did not consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

#### 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, 2009, and have issued our report thereon dated January 26, 2010. 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 findings identified in our audit is described in the accompany Corrective Action Plan (Exhibit I). We did not audit the State of Wyoming's responses and, accordingly, we express no opinion on them.

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



Cheyenne, Wyoming  
March 30, 2010

# STATE OF WYOMING

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended June 30, 2009

<b>Federal Grantor</b>	<b>Total Expenditures</b>
U.S. Department of Agriculture	\$ 72,495,768
U.S. Department of Commerce	874,098
U.S. Department of Defense	33,140,211
U.S. Department of Housing and Urban Development	291,142
U.S. Department of the Interior	48,333,216
U.S. Department of Justice	5,563,269
U.S. Department of Labor	147,382,783
U.S. Department of Transportation	732,262
Equal Employment Opportunity Commission	89,855
National Endowment for the Arts and the Humanities	936,840
U.S. Department of Veterans Affairs	48,604
Environmental Protection Agency	20,516,775
U.S. Department of Energy	1,643,333
U.S. Department of Education	105,139,179
National Archives and Records Administration	8,973
U.S. Department of Health and Human Services	417,842,822
Corporation for National and Community Service	32,705
Social Security Administration	2,536,222
U.S. Department of Homeland Security	12,681,138
Other Federal Financial Awards	5,944,285
<b>Total Federal Financial Awards</b>	<b>\$ 876,233,480</b>

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2009**

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	\$ 157,304
Administered by Board of Livestock	10.025	380,286
		537,590
<i>Conservation Reserve Program:</i>		
Administered by Office of State Lands and Investments	10.069	3,319
<i>Federal-State Marketing Improvement Program:</i>		
Administered by Department of Agriculture	10.156	37,320
<i>Market Protection and Promotion:</i>		
Administered by Department of Agriculture	10.163	23,640
<i>Specialty Crop Block Grant Program:</i>		
Administered by Department of Agriculture	10.169	158,685
<i>State Mediation Grants:</i>		
Administered by Department of Agriculture	10.435	77,028
<i>Cooperative Agreements with States for Intrastate Meat and Poultry Inspection:</i>		
Administered by Department of Agriculture	10.475	462,918
<i>Supplemental Nutrition Assistance Program (Food Stamps):</i>		
Administered by Department of Family Services	10.551	32,587,197
<i>School Breakfast Program:</i>		
Administered by Department of Education	10.553	2,685,080
<i>National School Lunch Program:</i>		
Administered by Department of Education	10.555	10,831,415
<i>Special Milk Program for Children:</i>		
Administered by Department of Education	10.556	17,085
<i>Special Supplemental Nutrition Program for Women, Infants and Children:</i>		
Administered by Department of Health	10.557	10,450,391

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2009**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>Child and Adult Care Food Program:</i>		
Administered by Department of Education	10.558	\$ 4,933,510
<i>Summer Food Service Program for Children:</i>		
Administered by Department of Education	10.559	456,667
<i>State Administrative Expenses for Child Nutrition:</i>		
Administered by Department of Education	10.560	508,652
<i>State Administrative Matching Grants for Supplemental Nutrition Assistance Program:</i>		
Administered by Department of Family Services	10.561	5,448,594
<i>Emergency Food Assistance Program (Administrative Costs):</i>		
Administered by Department of Family Service	10.568	72,544
<i>Emergency Food Assistance Program (Food Commodities):</i>		
Administered by Department of Family Service	10.569	629,335
<i>Team Nutrition Grants:</i>		
Administered by Department of Education	10.574	79,495
<i>Child Nutrition Discretionary Grants Limited Availability:</i>		
Administered by Department of Education	10.579	40,659
<i>Fresh Fruit and Vegetable Program:</i>		
Administered by Department of Education	10.582	457,189
<i>Cooperative Forestry Assistance:</i>		
Administered by Office of State Lands and Investments	10.664	1,582,635
Administered by Department of Agriculture	10.664	195,983
		<u>1,778,618</u>
<i>Rural Development, Forestry, and Communities:</i>		
Administered by Office of State Lands and Investments	10.672	210,065
<i>Forest Legacy Program:</i>		
Administered by Office of State Lands and Investments	10.676	8,772
		<u>8,772</u>
<b>Total U.S. Department of Agriculture</b>		<u><b>72,495,768</b></u>

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2009**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<b>U.S. DEPARTMENT OF COMMERCE:</b>		
<i>Public Safety Interoperable Communications Grant Program:</i>		
Administered by Office of Homeland Security	11.555	\$ 874,098
<b>Total U.S. Department of Commerce</b>		<b>874,098</b>
<b>U.S. DEPARTMENT OF DEFENSE:</b>		
<i>Military Construction, National Guard:</i>		
Administered by Adjutant General (Military Department)	12.400	19,466,171
<i>National Guard Military Operations and Maintenance (O &amp; M) Projects:</i>		
Administered by Adjutant General (Military Department)	12.401	12,425,730
<i>National Guard Civilian Youth Opportunities:</i>		
Administered by Adjutant General (Military Department)	12.404	1,248,310
<b>Total U.S. Department of Defense</b>		<b>33,140,211</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>		
<i>Emergency Shelter Grants Program:</i>		
Administered by Department of Health	14.231	92,254
<i>Housing Opportunities for Persons with AIDS:</i>		
Administered by Department of Health	14.241	198,888
<b>Total U.S. Department of Housing and Urban Development</b>		<b>291,142</b>
<b>U.S. DEPARTMENT OF THE INTERIOR:</b>		
<i>Management Initiatives:</i>		
Administered by Department of Agriculture	15.239	70,928
<i>Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining:</i>		
Administered by Department of Environmental Quality	15.250	2,107,826
<i>Abandoned Mine Land Reclamation (AMLR) Program:</i>		
Administered by Department of Environmental Quality	15.252	30,141,091
<i>Federal Oil and Gas Royalty Management:</i>		
Administered by Department of Audit	15.427	2,283,281

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2009**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Sport Fish Restoration Program:</i>		
Administered by Wyoming Game and Fish Department	15.605	\$ 6,151,046
<i>Wildlife Restoration:</i>		
Administered by Wyoming Game and Fish Department	15.611	5,966,706
<i>Rare and Endangered Species Conservation:</i>		
Administered by Wyoming Game and Fish Department	15.612	75,500
<i>Landowner Incentive Program:</i>		
Administered by Wyoming Game and Fish Department	15.633	128,762
<i>State Wildlife Grants:</i>		
Administered by Wyoming Game and Fish Department	15.634	315,585
<i>U.S. Geological Survey - Research and Data Collection:</i>		
Administered by Wyoming State Geological Survey	15.808	8,642
<i>National Cooperative Geologic Mapping Program:</i>		
Administered by Wyoming State Geological Survey	15.810	91,041
<i>National Geological and Geophysical Data Preservation Program:</i>		
Administered by Wyoming State Geological Survey	15.814	4,049
<i>Historic Preservation Fund Grants-in-Aid:</i>		
Administered by Department of State Parks and Cultural Resources	15.904	721,773
<i>Outdoor Recreation - Acquisition, Development and Planning:</i>		
Administered by Department of State Parks and Cultural Resources	15.916	266,986
<b>Total U.S. Department of the Interior</b>		<b>48,333,216</b>
<b>U.S. DEPARTMENT OF JUSTICE:</b>		
<i>Protection of Voting Rights:</i>		
Administered by Secretary of State	16.104	1,446,006
<i>Prisoner Reentry Initiative Demonstration (Offender Reentry):</i>		
Administered by Department of Corrections	16.202	157,343
<i>Juvenile Justice and Delinquency Prevention - Allocation to States:</i>		
Administered by Department of Family Services	16.540	318,560
<i>Missing Children's Assistance:</i>		
Administered by Attorney General	16.543	296,725

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2009**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>National Criminal History Improvement Program (NCHIP):</i> Administered by Attorney General	16.554	\$ 169,044
<i>National Institute of Justice Research, Evaluation, and Development Project Grants:</i> Administered by Attorney General	16.560	82,386
<i>Protecting Inmates and Safeguarding Communities Discretionary Grant Program:</i> Administered by Department of Corrections	16.573	74,733
<i>Crime Victim Assistance:</i> Administered by Attorney General	16.575	953,176
<i>Crime Victim Compensation:</i> Administered by Attorney General	16.576	486,000
<i>Violence Against Women Formula Grants:</i> Administered by Attorney General	16.588	615,620
<i>Residential Substance Abuse Treatment for State Prisoners:</i> Administered by Attorney General	16.593	40,394
<i>Corrections-Technical Assistance/Clearinghouse:</i> Administered by Attorney General	16.603	111,375
<i>Enforcing Underage Drinking Laws Programs:</i> Administered by Department of Health	16.727	442,705
<i>Edward Byrne Memorial Justice Assistance Grant Program:</i> Administered by Attorney General	16.738	259,348
<i>Statewide Automated Victim Information Notification (SAVIN) Program:</i> Administered by Attorney General	16.740	109,854
<b>Total U.S. Department of Justice</b>		<b><u>5,563,269</u></b>
<b>U.S. DEPARTMENT OF LABOR:</b>		
<i>Labor Force Statistics:</i> Administered by Department of Employment	17.002	708,082
<i>Compensation and Working Conditions:</i> Administered by Department of Employment	17.005	59,888

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2009**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Labor Certification for Alien Workers:</i>		
Administered by Department of Workforce Services	17.203	\$ 28,153
<i>Employment Service - Wagner-Peyser Funded Activities:</i>		
Administered by Department of Workforce Services	17.207	4,629,396
<i>Employment Service - Wagner-Peyser Funded Activities:</i>		
Administered by Department of Workforce Services	17.207ARRA	25,903
<i>Unemployment Insurance:</i>		
Administered by Department of Employment	17.225	129,367,235
<i>Unemployment Insurance:</i>		
Administered by Department of Employment	17.225ARRA	5,016,327
<i>Senior Community Service Employment Program:</i>		
Administered by Department of Workforce Services	17.235	233,538
<i>Trade Adjustment Assistance:</i>		
Administered by Department of Workforce Services	17.245	205,675
<i>WIA Adult Program:</i>		
Administered by Department of Workforce Services	17.258	2,829,929
<i>WIA Adult Program:</i>		
Administered by Department of Workforce Services	17.258ARRA	266,740
<i>WIA Youth Activities:</i>		
Administered by Department of Workforce Services	17.259	1,697,867
<i>WIA Youth Activities:</i>		
Administered by Department of Workforce Services	17.259ARRA	234,376
<i>WIA Dislocated Workers:</i>		
Administered by Department of Workforce Services	17.260	8,517
<i>WIA Dislocated Workers:</i>		
Administered by Department of Workforce Services	17.260ARRA	58,492
<i>WIA Pilots, Demonstrations, and Research Projects:</i>		
Administered by Department of Workforce Services	17.261	508,926
<i>Reintegration of Ex-Offenders:</i>		
Administered by Department of Corrections	17.270	126,288
<i>Occupational Safety and Health - State Program:</i>		
Administered by Department of Employment	17.503	542,779

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2009**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Consultation Agreements:</i>		
Administered by Department of Employment	17.504	\$ 426,338
<i>Disabled Veterans' Outreach Program (DVOP):</i>		
Administered by Department of Workforce Services	17.801	184,412
<i>Local Veterans' Employment Representative Program:</i>		
Administered by Department of Workforce Services	17.804	<u>223,922</u>
<b>Total U.S. Department of Labor</b>		<b><u>147,382,783</u></b>
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>		
<i>Recreational Trails Program:</i>		
Administered by Department of State Parks and Cultural Resources	20.219	664,895
<i>Interagency Hazardous Materials Public Sector Training and Planning Grants:</i>		
Administered by Office of Homeland Security	20.703	<u>67,367</u>
<b>Total U.S. Department of Transportation</b>		<b><u>732,262</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>89,855</u>
<b>Total Equal Employment Opportunity Commission</b>		<b><u>89,855</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	220,639
<i>Grants to States:</i>		
Administered by Department of Administration and Information	45.310	<u>716,201</u>
<b>Total National Endowment for the Arts and the Humanities</b>		<b><u>936,840</u></b>

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2009**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>		
<i>All-Volunteer Force Educational Assistance:</i>		
Administered by Adjutant General (Military Department)	64.124	\$ 48,604
<b>Total U.S. Department of Veterans Affairs</b>		<b>48,604</b>
<b>ENVIRONMENTAL PROTECTION AGENCY:</b>		
<i>State Indoor Radon Grants:</i>		
Administered by Department of Health	66.032	76,715
<i>Water Pollution Control State, Interstate, and Tribal Program Support:</i>		
Administered by Department of Environmental Quality	66.419	48,572
<i>State Underground Water Source Protection:</i>		
Administered by Oil and Gas Conservation Commission	66.433	196,000
<i>Water Quality Management Planning:</i>		
Administered by Department of Environmental Quality	66.454	35,763
<i>Capitalization Grants for Clean Water State Revolving Funds:</i>		
Administered by Office of State Lands and Investments	66.458	4,366,963
Administered by Department of Environmental Quality	66.458	107,634
		<u>4,474,597</u>
<i>Nonpoint Source Implementation Grants:</i>		
Administered by Department of Environmental Quality	66.460	1,312,372
<i>Water Quality Cooperative Agreements:</i>		
Administered by Department of Environmental Quality	66.463	4,749
<i>Capitalization Grants for Drinking Water State Revolving Funds:</i>		
Administered by Office of State Lands and Investments	66.468	8,175,084
Administered by Department of Environmental Quality	66.468	105,018
Administered by Water Development Commission	66.468	59,603
		<u>8,339,705</u>
<i>State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs:</i>		
Administered by Department of Environmental Quality	66.471	60,969
<i>Performance Partnership Grants:</i>		
Administered by Department of Environmental Quality	66.605	3,544,824

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2009**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>PMZ.5 (Section 103):</i>		
Administered by Department of Environmental Quality	66.606	\$ 173,824
<i>Environmental Information Exchange Network Grant Program and Related Assistance:</i>		
Administered by Department of Environmental Quality	66.608	314,287
<i>Environmental Policy and Innovation Grants:</i>		
Administered by Department of Environmental Quality	66.611	181,766
<i>Consolidated Pesticide Enforcement Cooperative Agreements:</i>		
Administered by Department of Agriculture	66.700	20,199
<i>Research, Development, Monitoring, Public Education, Training, Demonstrations and Studies:</i>		
Administered by Department of Health	66.716	38,004
<i>Superfund State, Political Subdivision, and Indian Tribe Site Specific Cooperative Agreements:</i>		
Administered by Department of Environmental Quality	66.802	92,570
<i>Underground Storage Tank Prevention, Detection and Compliance Program:</i>		
Administered by Department of Environmental Quality	66.804	238,500
<i>Leaking Underground Storage Tank Trust Fund Corrective Action Program:</i>		
Administered by Department of Environmental Quality	66.805	772,181
<i>State and Tribal Response Program Grants:</i>		
Administered by Department of Environmental Quality	66.817	<u>591,178</u>
<b>Total Environmental Protection Agency</b>		<b><u>20,516,775</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	1,448,000
<i>Fossil Energy Research and Development:</i>		
Administered by Department of Environmental Quality	81.089	13,708
<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>181,625</u>
<b>Total U.S. Department of Energy</b>		<b><u>1,643,333</u></b>

Continued



**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2009**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<b>U.S. DEPARTMENT OF EDUCATION:</b>		
<i>Adult Education - Basic Grants to States:</i>		
Administered by Wyoming Community College Commission	84.002	\$ 808,755
<i>Title I Grants to Local Educational Agencies:</i>		
Administered by Department of Education	84.010	31,364,766
<i>Migrant Education - State Grant Program:</i>		
Administered by Department of Education	84.011	238,337
<i>Title I Program for Neglected and Delinquent Children:</i>		
Administered by Department of Education	84.013	646,817
<i>Special Education - Grants to States:</i>		
Administered by Department of Education	84.027	25,299,602
<i>Federal Work-Study Program:</i>		
Administered by Department of Education	84.033ARRA	1,064
<i>Career and Technical Education - Basic Grants to States:</i>		
Administered by Department of Education	84.048	4,485,357
<i>Leveraging Educational Assistance Partnership:</i>		
Administered by Community College Commission	84.069	57,793
<i>Rehabilitation Services - Vocational Rehabilitation Grants to States:</i>		
Administered by Department of Workforce Services	84.126	8,691,465
<i>Independent Living - State Grants:</i>		
Administered by Department of Workforce Services	84.169	285,769
<i>Special Education - Preschool Grants:</i>		
Administered by Department of Education	84.173	407,947
<i>Rehabilitation Services - Independent Living Services for Older Individuals who are Blind:</i>		
Administered by Department of Workforce Services	84.177	231,628
<i>Special Education - Grants for Infants and Families:</i>		
Administered by Department of Health	84.181	2,199,447
<i>Byrd Honors Scholarships:</i>		
Administered by Department of Education	84.185	57,750

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2009**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Safe and Drug-Free Schools and Communities - State Grants:</i> Administered by Department of Education	84.186	\$ 1,396,078
<i>Supported Employment Services for Individuals with Significant Disabilities:</i> Administered by Department of Workforce Services	84.187	261,907
<i>Education for Homeless Children and Youth:</i> Administered by Department of Education	84.196	198,894
<i>Even Start - State Educational Agencies:</i> Administered by Department of Education	84.213	401,745
<i>Tech-Prep Education:</i> Administered by Department of Education	84.243	10,160
<i>Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training:</i> Administered by Department of Workforce Services	84.265	19,330
<i>Twenty-First Century Community Learning Centers:</i> Administered by Department of Education	84.287	5,011,460
<i>Foreign Language Assistance:</i> Administered by Department of Education	84.293	82,749
<i>State Grants for Innovative Programs:</i> Administered by Department of Education	84.298	267,820
<i>Education Technology State Grants:</i> Administered by Department of Education	84.318	1,198,706
<i>Special Education - State Personnel Development:</i> Administered by Department of Education	84.323	367,903
<i>Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities:</i> Administered by Department of Education	84.326	78,417
<i>Grants to States for Workplace and Community Transition Training for Incarcerated Individuals:</i> Administered by Department of Corrections	84.331	7,953
<i>Reading First State Grants:</i> Administered by Department of Education	84.357	2,193,589

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2009**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>English Language Acquisition Grants:</i> Administered by Department of Education	84.365	\$ 479,208
<i>Mathematics and Science Partnerships:</i> Administered by Department of Education	84.366	919,597
<i>Improving Teacher Quality State Grants:</i> Administered by Department of Education	84.367	13,699,396
<i>Grants for State Assessments and Related Activities:</i> Administered by Department of Education	84.369	3,181,215
<i>School Improvement Grants:</i> Administered by Department of Education	84.377	170,317
<i>Rehabilitation Services - Vocational Rehabilitation Grants to States, Recovery Act:</i> Administered by Department of Workforce Services	84.390ARRA	416,238
<b>Total U.S. Department of Education</b>		<b>105,139,179</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	8,973
<b>Total National Archives and Records Administration</b>		<b>8,973</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	23,787
<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	74,662
<i>Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services:</i> Administered by Department of Health	93.043	93,291
<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	1,692,614
		Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2009**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Special Programs for the Aging - Title III, Part C - Nutrition Services:</i> Administered by Department of Health	93.045	\$ 2,967,666
<i>National Family Caregiver Support, Title III, Part E:</i> Administered by Department of Health	93.052	814,013
<i>Nutrition Services Incentive Program:</i> Administered by Department of Health	93.053	802,463
<i>Public Health Emergency Preparedness:</i> Administered by Department of Health	93.069	5,897,277
<i>Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED):</i> Administered by Department of Health	93.104	2,201,007
<i>Maternal and Child Health Federal Consolidated Programs:</i> Administered by Department of Health	93.110	338,337
<i>Project Grants and Cooperative Agreements for Tuberculosis Control Programs:</i> Administered by Department of Health	93.116	197,511
<i>Emergency Medical Services for Children:</i> Administered by Department of Health	93.127	114,139
<i>Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices:</i> Administered by Department of Health	93.130	112,043
<i>Injury Prevention and Control Research and State and Community Based Programs:</i> Administered by Department of Health	93.136	89,966
<i>Projects for Assistance in Transition from Homelessness (PATH):</i> Administered by Department of Health	93.150	230,254
<i>Traumatic Brain Injury State Demonstration Grant Program:</i> Administered by Department of Health	93.234	113,950
<i>State Rural Hospital Flexibility Program:</i> Administered by Department of Health	93.241	478,792
<i>Substance Abuse and Mental Health Services - Projects of Regional and National Significance:</i> Administered by Department of Health	93.243	3,187,832

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2009**

<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	\$ 134,075
<i>Immunization Grants - Administrative:</i> Administered by Department of Health	93.268	952,410
<i>Immunization Grants - Value of Vaccines:</i> Administered by Department of Health	93.268	6,025,130
<i>Centers for Disease Control and Prevention - Investigations and Technical Assistance:</i> Administered by Department of Health	93.283	3,960,713
<i>State Partnership Grant Program to Improve Minority Health:</i> Administered by Department of Health	93.296	102,363
<i>Small Rural Hospital Improvement Grants Program:</i> Administered by Department of Health	93.301	149,803
<i>Promoting Safe and Stable Families:</i> Administered by Department of Family Services	93.556	470,474
<i>Temporary Assistance for Needy Families:</i> Administered by Department of Family Services	93.558	14,619,835
<i>Child Support Enforcement:</i> Administered by Department of Family Services	93.563	6,460,778
<i>Low-Income Home Energy Assistance:</i> Administered by Department of Family Services	93.568	11,378,178
<i>Community Services Block Grant:</i> Administered by Department of Health	93.569	3,465,476
<i>Child Care and Development Block Grant:</i> Administered by Department of Family Services	93.575	4,635,649
<i>State Court Improvement Program:</i> Administered by Supreme Court	93.586	283,109
<i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund:</i> Administered by Department of Family Services	93.596	6,169,787
<i>Grants to States for Access and Visitation Programs:</i> Administered by Department of Family Services	93.597	93,510

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2009**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Chafee Education and Training Vouchers Program (ETV):</i> Administered by Department of Family Services	93.599	\$ 102,692
<i>Adoption Incentive Payments:</i> Administered by Department of Family Services	93.603	5,000
<i>Voting Access for Individuals with Disabilities - Grants to States:</i> Administered by Secretary of State	93.617	52,540
<i>Developmental Disabilities Basic Support and Advocacy Grants:</i> Administered by Attorney General	93.630	501,926
<i>Children's Justice Grants to States:</i> Administered by Department of Family Services	93.643	12,265
<i>Child Welfare Services - State Grants:</i> Administered by Department of Family Services	93.645	328,793
<i>Foster Care - Title IV-E:</i> Administered by Department of Family Services	93.658	4,008,553
<i>Social Services Block Grant:</i> Administered by Department of Family Services	93.667	4,758,773
<i>Child Abuse and Neglect State Grants:</i> Administered by Department of Family Services	93.669	1,283
<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	698,746
<i>Child Abuse Challenge Grants:</i> Administered by Department of Family Services	93.672	191,250
<i>Chafee Foster Care Independence Program:</i> Administered by Department of Family Services	93.674	506,971
<i>Children's Insurance Program:</i> Administered by Department of Health	93.767	9,203,948
<i>State Medicaid Fraud Control Units:</i> Administered by Attorney General	93.775	341,537

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2009**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>State Survey and Certification of Health Care Providers and Suppliers:</i>		
Administered by Department of Health	93.777	\$ 1,641,616
<i>Medical Assistance Program:</i>		
Administered by Department of Family Services	93.778	3,083,295
Administered by Department of Health	93.778	281,528,716
		284,612,011
<i>Medical Assistance Program:</i>		
Administered by Department of Health	93.778ARRA	22,942,707
<i>Centers for Medicare and Medicaid Services (CMS)</i>		
<i>Research, Demonstrations and Evaluations:</i>		
Administered by Department of Insurance	93.779	305,197
<i>Grants to States for Operation of Qualified High-Risk Pools:</i>		
Administered by Department of Insurance	93.780	244,125
<i>National Bioterrorism Hospital Preparedness Program:</i>		
Administered by Department of Health	93.889	1,023,860
<i>Grants to States for Operation of Offices of Rural Health:</i>		
Administered by Department of Health	93.913	184,988
<i>HIV Care Formula Grants:</i>		
Administered by Department of Health	93.917	841,500
<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	248,847
<i>HIV Prevention Activities - Health Department Based:</i>		
Administered by Department of Health	93.940	923,713
<i>Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance:</i>		
Administered by Department of Health	93.944	74,833
<i>Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs:</i>		
Administered by Department of Health	93.946	130,785

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2009**

<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	\$ 463,024
<i>Block Grants for Prevention and Treatment of Substance Abuse:</i>		
Administered by Department of Health	93.959	3,283,856
<i>Preventive Health Services - Sexually Transmitted Diseases</i>		
<i>Control Grants:</i>		
Administered by Department of Health	93.977	338,144
<i>Cooperative Agreements for State-Based Diabetes Control</i>		
<i>Programs and Evaluation of Surveillance Systems:</i>		
Administered by Department of Health	93.988	236,116
<i>Preventive Health and Health Services Block Grant:</i>		
Administered by Department of Health	93.991	189,836
<i>Maternal and Child Health Services Block Grant to the States:</i>		
Administered by Department of Health	93.994	1,112,493
<b>Total U.S. Department of Health and Human Services</b>		<b>417,842,822</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	32,705
<b>Total Corporation for National and Community Service</b>		<b>32,705</b>
<b>SOCIAL SECURITY ADMINISTRATION:</b>		
<i>Social Security - Disability Insurance:</i>		
Administered by Department of Workforce Services	96.001	2,304,154
<i>Social Security - Survivors Insurance:</i>		
Administered by Department of Family Services	96.004	137,269
<i>Supplemental Security Income:</i>		
Administered by Department of Family Services	96.006	94,799
<b>Total Social Security Administration</b>		<b>2,536,222</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>		
<i>Boating Safety Financial Assistance:</i>		
Administered by Wyoming Game and Fish Department	97.012	253,466

Continued



**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2009**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Community Assistance Program State Support Services</i>		
<i>Element (CAP-SSSE):</i>		
Administered by Office of Homeland Security	97.023	\$ 49,626
<i>Flood Mitigation Assistance:</i>		
Administered by Office of Homeland Security	97.029	626,205
<i>Hazard Mitigation Grant:</i>		
Administered by Office of Homeland Security	97.039	12,148
<i>Emergency Management Performance Grants:</i>		
Administered by Office of Homeland Security	97.042	2,120,456
<i>Fire Management Assistance Grant:</i>		
Administered by Office of State Lands and Investments	97.046	645,098
<i>Pre-Disaster Mitigation (PDM) Competitive Grants:</i>		
Administered by Office of Homeland Security	97.047	3,110,744
<i>Homeland Security Grant Program:</i>		
Administered by Office of Homeland Security	97.067	5,728,578
<i>MAP Modernization Management Support:</i>		
Administered by Office of Homeland Security	97.070	124
<i>Buffer Zone Protection Program (BZPP):</i>		
Administered by Office of Homeland Security	97.078	<u>134,693</u>
<b>Total U.S. Department of Homeland Security</b>		<b><u>12,681,138</u></b>
<b>OTHER FEDERAL FINANCIAL AWARDS:</b>		
<i>Common Core of Data:</i>		
Administered by Department of Education	None	10,440
<i>Hazardous Waste:</i>		
Administered by Department of Education	None	898
<i>NAEP State Coordinator:</i>		
Administered by Department of Education	None	112,500
<i>Ed Facts:</i>		
Administered by Department of Education	None	2,860

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2009**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>High Intensity Drug Traffic Act:</i>		
Administered by Attorney General	None	\$ 940,999
Administered by Laramie County District Attorney	None	36,657
		977,656
<i>BLM Coop Agreement:</i>		
Administered by Department of Environmental Quality	None	757,548
<i>DOD Remedial Oversight:</i>		
Administered by Department of Environmental Quality	None	146,331
<i>Pipeline Safety Grant Program:</i>		
Administered by Public Service Commission	None	141,885
<i>Bureau of Reclamation:</i>		
Administered by Department of State Parks and Cultural Resources	None	708,449
<i>Bureau of Land Management:</i>		
Administered by Department of State Parks and Cultural Resources	None	116,701
<i>DAM Security:</i>		
Administered by Department of State Parks and Cultural Resources	None	40,611
<i>Social Security Reimbursement Program:</i>		
Administered by Department of Employment	None	70,809
<i>Bureau of Reclamation - Eden Valley Salinity Control Project:</i>		
Administered by State Engineer	None	781,081
<i>Federal Emergency Management Agency:</i>		
Administered by State Engineer	None	19,024
<i>Bureau of Land Management:</i>		
Administered by State Engineer	None	31,781
<i>USFWS - Various Projects:</i>		
Administered by Wyoming Game and Fish Department	None	168,578
<i>Bureau of Reclamation - Various Projects:</i>		
Administered by Wyoming Game and Fish Department	None	32,123
<i>Bureau of Land Management - Various Projects:</i>		
Administered by Wyoming Game and Fish Department	None	724,146

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2009**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Department of Agriculture - Various Projects:</i>		
Administered by Wyoming Game and Fish Department	None	\$ 502,441
<i>Bureau of Land Management - Various Projects:</i>		
Administered by State Geological Survey	None	6,750
<i>Lead - Niosh:</i>		
Administered by Department of Health	None	22,776
<i>Vital Records:</i>		
Administered by Department of Health	None	123,993
<i>Mammography:</i>		
Administered by Department of Health	None	49,341
<i>Hunt Registry:</i>		
Administered by Department of Health	None	46,570
<i>Ready Reserve BLM Grant:</i>		
Administered by Office of State Lands and Investments	None	<u>348,993</u>
<b>Total Other Federal Financial Awards</b>		<u><b>5,944,285</b></u>
<b>Total Federal Financial Awards</b>		<u><b>\$ 876,233,480</b></u>

# 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 \$629,335; Food Stamps of \$32,587,197; and value of vaccines of \$6,025,130. The values of USDA Commodities and vaccines have been recorded at their fair market value at the date of issuance. Food Stamps are valued at face value.

### 4. Unemployment Insurance Compensation

The schedule of expenditures of Federal awards includes approximately \$105 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, 2009**

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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, 2009 and have issued their report thereon dated January 26, 2010. 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, 2009**

Identification of major programs:

CFDA Number	Name of Federal Program
12.400	Military Construction, National Guard
12.401	National Guard Military Operations and Maintenance (O&M) Projects
12.404	National Guard Civilian Youth Opportunities
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining
15.252	Abandoned Mine Land Reclamation (AMLR) Program
66.458	Capitalization Grants for Clean Water State Revolving Funds
66.468	Capitalization Grants for Drinking Water State Revolving Funds
66.608	Environmental Information Exchange Network Grant Program and Related Assistance
66.805	Leaking Underground Storage Tank Trust Fund Program
66.817	State and Tribal Response Program Grants
84.010	Title I Grants to Local Educational Agencies
84.013	Title I Program for Neglected and Delinquent Children
84.048	Career and Technical Education - Basic Grants to States
84.186	Safe and Drug-Free Schools and Communities - State Grants
84.213	Even Start - State Educational Agencies
84.318	Education Technology State Grants
84.323	Special Education - State Personnel Development
84.357	Reading First State Grants
84.365	English Language Acquisition Grants
84.366	Mathematics and Science Partnerships
84.367	Improving Teacher Quality State Grants
84.369	Grants for State Assessments and Related Activities
93.069	Public Health Emergency Preparedness
93.243	Substance Abuse and Mental Health Services - Projects of Regional and National Significance
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance
93.563	Child Support Enforcement
93.569	Community Services Block Grant
93.658	Foster Care - Title IV-E
93.667	Social Services Block Grant
93.674	Chafee Foster Care Independence Program
93.889	National Bioterrorism Hospital Preparedness Program
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for the Prevention and Treatment of Substance Abuse
93.994	Maternal and Child Health Services Block Grant to the States
97.047	Pre-Disaster Mitigation (PDM) Competitive Grants
None	High Intensity Drug Traffic Act
None	Bureau of Reclamation - Eden Valley Salinity Control Project
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, 2009

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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

##### **2009-FSA-01: Audit Adjustments**

Adjustments to the State's financial records were proposed and recorded during the audit to properly report the government-wide and fund level financial statements in accordance with generally accepted accounting principles (GAAP). The adjustments to the government-wide statements included: restatement of the OPEB liability, recognition of the total State liability for pollution remediation as a result of implementing GASB 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, and recognition of the full accrual of accounts receivable for severance taxes.

The adjustments to properly report the fund level financial statements principally included recognition of additional severance tax receivable, adjustment for trade payables clerically recorded in an incorrect fund, recognition of deferred revenue for withheld insurance premiums, recognition of unrecorded unemployment insurance receivables and unrecorded accounts payable for the end of the fiscal year.

In addition, several reclassification adjustments were posted to the government-wide and individual fund level financial statements. We recommend the State Auditor's Office continue to review and revise their internal controls concerning communication of specific expectations to State agencies. However, each State agency involved should also review and revise its internal control policies to independently determine what information is required and should be provided.

##### **2009-FSA-02: Records for State Land**

The State currently does not have an effective internal control system in place to track all non-trust land that it owns and its corresponding value. The Office of State Land and Investments developed an inventory of the State's trust lands with a corresponding estimate of the historical cost; however, there have been, and continue to be, other lands acquired by other State 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 the State develop a system for inventorying and tracking these non-trust lands.

#### B. Compliance Findings

None

# STATE OF WYOMING

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2009

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

#### A. Significant Deficiencies in Internal Control

##### **2009-SA-01: Allowable Costs**

The Office of Inspector General for the Department of Health and Human Services has 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 understand that the Department of Health is working with CMS to amend the State Plan and the contract with ACS Consultec to include the SAS 70 requirement.

##### **2009-SA-02: Matching, Level of Effort, Earmarking**

The internal control objective around the *Matching, Level of Effort, Earmarking* compliance requirement is to provide reasonable assurance that *matching, level of effort, earmarking* requirements are met using only allowable funds or costs which are properly calculated and valued. The following programs do not have an adequate process in place to ensure compliance with their requirements:

- The Maternal and Child Health Services Block Grant to the States (CFDA #93.994) has a matching and earmarking requirement;
- The Education Technology State Grants (CFDA #84.318) has several earmarking requirements; however, the program does not have an adequate process in place to ensure compliance with all of the earmarking requirements.

We recommend that the programs develop and implement the necessary controls to ensure compliance with their *matching, level of effort, earmarking* requirement.

##### **2009-SA-03: 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 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 Maternal and Child Health Services Block Grant to the States (CFDA #93.994) did not have an adequate system in place to ensure compliance with the aforementioned control objective.



## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2009

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#### **2009-SA-04: Special Tests and Provisions – Independent Peer Reviews**

The Block Grants for Community Mental Health Services (CFDA #93.958) program has a requirement that the State must provide for independent peer reviews that assess the quality, appropriateness, and efficacy of treatment services provided to individuals. Presently, the program does not have a system in place to ensure that these independent peer reviews are being performed. We recommend that the program implement a system to ensure compliance with this requirement.

#### **2009-SA-05: Schedule of Federal Financial Assistance**

The Office of Management and Budget (OMB) Circular A-133 *Audits of States, Local Governments, and Non-Profit Organizations* Section 310(b) indicates that it is the auditee's responsibility to prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. For the State of Wyoming the period covered by the financial statements is July 1, 2008 through June 30, 2009. The State requires each State Agency to prepare its own schedule of expenditures of Federal awards. During the audit of the Military Construction, National Guard (CFDA #12.400) and the National Guard Military Operations and Maintenance (O&M) Projects (CFDA #12.401) we were unable to tie the amount reported as Federal expenditures into the State's general ledger. We recommend that the Adjutant General's Office review and revise their internal control policies for preparing their schedule of expenditures of Federal awards to ensure that it can be reconciled to the State's general ledger.

#### **2009-SA-06: 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 U.S. Department of Interior – Bureau of Reclamation – Eden Valley Salinity Control Project (CFDA # None; Cooperative Agreement No. 05-FG—40-2445) – Administered by the State Engineers Office did not have an effective system in place to ensure compliance with the aforementioned control objectives.

#### **2009-SA-07: 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 obtains 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 Interior – Eden Valley Salinity Control Project (CFDA # None; Cooperative Agreement No. 05-FG—40-2445) – Administered by the State Engineers Office.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2009

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- U.S. Department of Education – Reading First State Grants (CFDA #84.357) – Administered by the Department of Education.

#### **2009-SA-08: Procurement, Suspension and Debarment**

The internal control objective around the *Procurement, Suspension and Debarment* compliance requirement is to provide reasonable assurance that procurement of goods and services are made in compliance with the provisions of the A-102 Common Rule or OMB Circular A-110, as applicable, and that covered transactions (as defined in the suspension and debarment common rule) are not made with a debarred or suspended party. The Safe and Drug-Free Schools and Communities – State Grants (CFDA #84.186) did not have an adequate system in place to ensure compliance with the aforementioned control objective.

#### **B. Compliance Findings**

#### **2009-SA-09: Medicaid Cluster (CFDA #93.775, #93.777, #93.778)**

***Federal Agency:*** Department of Health and Human Services

***Condition:*** In a sample of 23 Medicaid participants, it was noted that one individual did not undergo an annual redetermination of eligibility.

***Criteria:*** The Code of Federal Regulations (CFR) 42 Section 435.916 indicates the program should perform a redetermination of the eligibility of Medicaid recipients with respect to circumstances that may change (e.g., income eligibility), at least every 12 months.

***Cause:*** It was an oversight by the case worker in that they did not set an alert in the EPICS system to remind him/her of the yearly renewal requirement.

***Effect:*** By not performing an annual redetermination of eligibility, there is the potential that grant funds were spent on an individual that was not eligible to participate in the program.

***Recommendation:*** We recommend that all case workers be reminded of the importance of setting the alerts in the EPICS system.

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

# STATE OF WYOMING

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2009

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### **2009-SA-10: Medicaid Cluster (CFDA #93.775, #93.777, #93.778)**

**Federal Agency:** Department of Health and Humans Services

**Condition:** In a sample of 40 Medicaid claim expenditures, it was noted in one case the program did not request reimbursement of an overpayment to a provider after the initial identification of the overpayment.

**Criteria:** The Code of Federal Regulations (CFR) 42 Sections 433.300 through 433.320, and 433.40) indicates that “the State is required to credit the Medicaid program for ... overpayments made to providers of medical services within specified time frames.”

**Cause:** A Medicaid program employee had identified the overpaid claim, yet had not informed Medicaid management of the need to credit the service provided for the overpayment.

**Effect:** By not informing Medicaid management of the overpaid claim and crediting the service provider for the overpayment, the program overspent program funds.

**Recommendation:** We recommend the program remind all employees of the importance of promptly identifying and reporting overpaid claims.

**Questioned Costs:** Known Error \$2,870 - Projected Error \$278,636

### **2009-SA-11: Maternal and Child Health Services Block Grant to the States (CFDA #93.994)**

**Federal Agency:** Department of Health and Humans Services

**Condition:** The *Title V Application/Annual Report* was submitted with figures the program manager was unable to provide support for.

**Criteria:** The Office of Management and Budget (OMB) Circular A-133 *Audits of States, Local Governments, and Non-Profit Organizations* March 2009 Compliance Supplement for the Maternal and Child Health Services Block Grant to the States (CFDA #93.994) indicates that the program must submit the *Title V Application/Annual Report* by July 15 of each year.

**Cause:** The program manager did not retain the information that was used to substantiate the numbers on the report.

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

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

**Questioned Costs:** \$0

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2009

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#### **2009-SA-12: Block Grants for Community Mental Health Services (CFDA #93.958)**

***Federal Agency:*** Department of Health and Humans Services

***Condition:*** The Block Grants for Community Mental Health Services (CFDA #93.958) program does not have a system in place to ensure that independent peer reviews are being performed.

***Criteria:*** The Office of Management and Budget (OMB) Circular A-133 *Audits of States, Local Governments, and Non-Profit Organizations* March 2009 Compliance Supplement for the Block Grants for Community Mental Health Services (CFDA #93.958) indicates that the program must provide for independent peer reviews that assess the quality, appropriateness, and efficacy of treatment services provided to individuals. Furthermore, at least 5% of the entities providing services in the State shall be reviewed annually. The entities reviewed shall be representative of the entities providing the services (42 USC 300x-53(a)).

***Cause:*** The program did not have a system in place to ensure that these reviews were taking place.

***Effect:*** By not having the independent peer reviews performed, the program is unable to assess the quality, appropriateness, and efficacy of treatment services being provided to individuals.

***Recommendation:*** We recommend the program develop and implement a system to ensure that these reviews are being performed.

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

#### **2009-SA-13: Block Grants for Community Mental Health Services (CFDA #93.958)**

***Federal Agency:*** Department of Health and Humans Services

***Condition:*** The Block Grants for Community Mental Health Services (CFDA #93.958) program subgranted funds to several entities; however, the memorandum of understanding did not include the suspension and debarment language nor the single audit requirement.

***Criteria:*** The requirements for suspension and debarment are contained in the Federal agencies' codification of the government-wide nonprocurement debarment and suspension common rule. The requirements for subrecipient monitoring are contained in 31 USC 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 agencies program regulations, and the terms and conditions of the award.

***Cause:*** The memorandums of understanding do not include the language that is standard in other subrecipient award agreements.

***Effect:*** By not containing the required information, the program could have provided funds to an entity that was suspended or debarred. Furthermore, the entity receiving the funds may not have known that they were subject to the A-133 audit requirements.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2009

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**Recommendation:** We recommend the program revise its memorandums of understanding to include all of the required language.

**Questioned Costs:** \$0

**2009-SA-14: Eden Valley Salinity Control Project (CFDA # None; Cooperative Agreement No. 05-FG—40-2445)**

**Federal Agency:** U.S. Department of Interior – Bureau of Reclamation

**Condition:** The State Engineer’s Office did not prepare the required financial or performance reports.

**Criteria:** The Cooperative Agreement (Section 10) requires that annual financial and performance reports are filed within 90 days of the end of the reporting period.

**Cause:** The personnel administering the program have not established appropriate and effective procedures to ensure compliance with the reporting requirements.

**Effect:** Failure to comply with the reporting requirements contained in the Cooperative Agreement may be considered a material non-compliance with the terms and conditions of the award.

**Recommendation:** We recommend the program personnel prepare and submit the required reports and then develop the necessary controls to ensure that the required reports are submitted timely and accurately.

**Questioned Costs:** \$0

**2009-SA-15: Eden Valley Salinity Control Project (CFDA # None; Cooperative Agreement No. 05-FG—40-2445)**

**Federal Agency:** U.S. Department of Interior – Bureau of Reclamation

**Condition:** The State Engineer’s Office did not, at the time of the award, inform its subrecipient of the award information and requirements imposed by laws, regulations and the provisions of the Cooperative Agreement.

**Criteria:** The requirements for subrecipient monitoring are contained in 31 USC 7502(f)(2)(b) (Single Audit Act Amendments of 1996 (Pub.L. 104-156)), OMB Circular A-133 (Sec. .225 and .400(d)), A102 Common Rule (Sec. .3) and 40(a) and OMB Circular A-110 (Sec. .51(a)), Federal awarding agency program regulations and terms and conditions of the award.

**Cause:** The personnel administering the program were not aware of the single audit requirements.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2009

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**Effect:** Failure to include the necessary award identification information as the subrecipient may not know that the funding is coming from a Federal source and, thus, not follow all of the Federal requirements. In addition, by not following up with their subrecipient they did not determine whether or not they were required to have a single audit.

**Recommendation:** We recommend that program personnel provide the necessary award identification information along with any other applicable information be provided to their subrecipient.

**Questioned Costs:** \$0

**2009-SA-16: Capitalization Grants for Drinking Water State Revolving Funds (CFDA #66.468)**

**Federal Agency:** Environmental Protection Agency

**Condition:** In a sample of five Capitalization Grants for Drinking Water State Revolving Funds (CFDA #66.468) subrecipients, it was noted that two were required to have a single audit but failed to do so.

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

**Cause:** Human oversight.

**Effect:** By not ensuring that subrecipients had a single audit, the subrecipient is not being effectively monitored.

**Recommendation:** We recommend that personnel administering the program contact those subrecipients that failed to have a single audit and inform them under the terms of the grant award they are required to have a single audit since they had Federal awards in excess of \$500,000.

**Questioned Costs:** \$0

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2009

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**Finding**

**Status**

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**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.

The Board of Livestock restructured their internal accounting system and have brought in new individuals to correct the situation and ensure future compliance with the Federal requirements.

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**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.

The Wyoming Office of Homeland Security developed and implemented a system to allocate payroll costs to the programs based upon the amount of time the individual works on the program.

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2009

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Finding	Status
<b><u>2008-SA-03: Allowable Costs</u></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>The Department of Health is continuing to work with CMS to amend the State Plan and the contract with MMIS provider to ensure that a SAS 70 audit is performed. See 2009-SA-01.</p>
<b><u>2008-SA-04: Matching</u></b>	
<p>The internal control objective around the <i>Matching</i> 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:</p>	
<ul style="list-style-type: none"><li>• 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.</li><li>• 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.</li></ul>	<p>The Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances Program identified all of the earmarking requirements and implemented a process in order to track and monitor them.</p> <p>The Wyoming Office of Homeland Security implemented a process to better track and monitor the matching requirements.</p>

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STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2009

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Finding

Status

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**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.
- 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).

The Promoting Safe and Stable Families Program has implemented a system to ensure compliance with the earmarking requirement.

The Wyoming Office of Homeland Security has implemented a system to ensure compliance with the earmarking requirements.

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**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

The Community College Commission revised their standard grant agreement to include the suspension and debarment provision.

**STATE OF WYOMING**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**Year Ended June 30, 2009**

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<b>Finding</b>	<b>Status</b>
<ul style="list-style-type: none"><li>• U.S. Department of Health and Human Services – Public Health Emergency Preparedness (CFDA #93.069) – Administered by the Department of Health</li><li>• 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</li></ul>	The Department of Health reviewed its existing contracts related to the Public Health Emergency Preparedness and Centers of Disease Control and Prevention – Investigations and Technical Assistance programs and ensure that they included the suspension and debarment clause.

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**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:

<ul style="list-style-type: none"><li>• 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.</li></ul>	The Departments of Agriculture and Health, as well as the Community College Commission have implemented procedures to ensure compliance with the reporting requirement.
<ul style="list-style-type: none"><li>• U.S. Department of Education – Adult Education – Basic Grants to States (CFDA #84.002) - Administered by the Community College Commission</li></ul>	The Board of Livestock restructured their internal accounting system and have brought in new individuals to correct the situation and ensure future compliance with the Federal requirements.
<ul style="list-style-type: none"><li>• 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</li></ul>	
<ul style="list-style-type: none"><li>• 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</li></ul>	

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# STATE OF WYOMING

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2009

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### Finding

### Status

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#### **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

The Departments of Agriculture and Health, as well as the Attorney General’s Office and the Community College Commission have implemented procedures to ensure compliance with the subrecipient monitoring requirement.

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2009

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Finding	Status
<ul style="list-style-type: none"><li>• U.S. Department of Health and Human Services – <i>State Rural Hospital Flexibility Program</i> (CFDA #93.241) – Administered by the Department of Health</li><li>• U.S. Department of Health and Human Services – <i>Substance Abuse and Mental Health Services – Projects of Regional and National Significance</i> (CFDA #93.243) – Administered by the Department of Health</li><li>• U.S. Department of Health and Human Services – <i>Centers of Disease Control and Prevention – Investigations and Technical Assistance</i> (CFDA #93.283) - Administered by the Department of Health</li><li>• U.S. Department of Health and Human Services – <i>Promoting Safe and Stable Families</i> (CFDA #93.556) - Administered by the Department of Family Services</li><li>• U.S. Department of Health and Human Services – <i>Community Services Block Grant</i> (CFDA #93.569) – Administered by the Department of Health</li><li>• U.S. Department of Health and Human Services – <i>Substance Abuse Block Grant</i> (CFDA #93.959) – Administered by the Department of Health</li></ul>	

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**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

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

The Department of Agriculture has reviewed and adjusted their procedures to ensure the required reports are submitted prior to the deadline.

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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

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.

The Department of Agriculture contacted their subrecipient and provided them with the award information. Furthermore, the award information will be included in future subrecipient agreements.

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2009

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Finding	Status
<hr/> <b><u>2008-SA-11: Juvenile Justice and Delinquency Prevention Allocation to States (CFDA #16.540) – Administered by the Department of Family Services</u></b>	
<i>Federal Agency:</i> U.S. Department of Justice – Office of Juvenile Justice and Delinquency Prevention	The Department of Family Services has revised their system to ensure that subrecipient single audit reports are obtained and reviewed on a timely basis.
We tested five of the program’s subrecipients and found that two subrecipient audit reports were not received and reviewed, in a timely manner.	
<hr/> <b><u>2008-SA-12: Juvenile Justice and Delinquency Prevention Allocation to States (CFDA #16.540) – Administered by the Department of Family Services</u></b>	
<i>Federal Agency:</i> U.S. Department of Justice – Office of Juvenile Justice and Delinquency Prevention	The Department of Family Services revised their system for preparing their schedule of Federal financial assistance and have properly reported the expenditures for this program.
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.	
<hr/> <b><u>2008-SA-13: Crime Victim Assistance (CFDA #16.575) – Administered by the Attorney General</u></b>	
<i>Federal Agency:</i> U.S. Department of Justice – Office of Justice Programs, Office for Victims of Crime	The Attorney General’s Office has implemented a new system to ensure that all required single audit reports are obtained and reviewed on a timely basis.
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.	
<hr/> <b><u>2008-SA-14: Violence Against Women Formula Grants (CFDA #16.588) – Administered by the Attorney General</u></b>	
<i>Federal Agency:</i> U.S. Department of Justice – Office on Violence Against Women	The Attorney General’s Office has implemented a new system to ensure that all required single audit reports are obtained and reviewed on a timely basis. In addition, the Attorney General’s Office contacted those organizations that received pass-through funds and obtained a copy of their current single audit report, if one was prepared.
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.	

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STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2009

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Finding	Status
<p><b><u>2008-SA-15: Enforcing Underage Drinking Laws Program (CFDA #16.727) – Administered by the Department of Health</u></b></p>	
<p><i>Federal Agency:</i> U.S. Department of Justice – Office of Juvenile Justice and Delinquency Prevention</p>	<p>The Department of Health has reviewed and revised their internal control procedures surrounding the subrecipient monitoring compliance requirement. This included ensuring their pass-through awards included all of the required award information as well as obtaining and reviewing the single audit reports.</p>
<p>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.</p>	
<p><b><u>2008-SA-16: Adult Education – Basic Grants to States (CFDA #84.002) – Administered by the Community College Commission</u></b></p>	
<p><i>Federal Agency:</i> U.S. Department of Education – Office of Vocational and Adult Education</p>	<p>The Community College Commission has reviewed and revised their internal control procedures surrounding the subrecipient monitoring compliance requirement. This included ensuring their pass-through awards included all of the required award information as well as obtaining and reviewing the single audit reports.</p>
<p>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.</p>	
<p><b><u>2008-SA-17: Public Health Emergency Preparedness (CFDA #93.069) – Administered by the Department of Health</u></b></p>	
<p><i>Federal Agency:</i> U.S. Department of Health and Human Services – Centers for Disease Control and Prevention</p>	<p>The Department of Health has reviewed and revised their internal control procedures surrounding the subrecipient monitoring compliance requirement. This included ensuring their pass-through awards included all of the required award information as well as obtaining and reviewing the single audit reports.</p>
<p>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.</p>	

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended June 30, 2009

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Finding	Status
<p><b><u>2008-SA-18: Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (CFDA #93.104) – Administered by the Department of Health</u></b></p>	
<p><i>Federal Agency:</i> U.S. Department of Health and Human Services – Substance Abuse and Mental Health Services Administration</p>	<p>The Department of Health has reviewed and revised their internal control procedures surrounding the subrecipient monitoring compliance requirement. This included ensuring their pass-through awards included all of the required award information as well as obtaining and reviewing the single audit reports.</p>
<p>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.</p>	
<p><b><u>2008-SA-19: Substance Abuse and Mental Health Services – Projects of Regional and National Significance (CFDA #93.243) – Administered by the Department of Health</u></b></p>	
<p><i>Federal Agency:</i> U.S. Department of Health and Human Services – Substance Abuse and Mental Health Services Administration</p>	<p>The Department of Health has reviewed and revised their internal control procedures surrounding the subrecipient monitoring compliance requirement. This included ensuring their pass-through awards included all of the required award information as well as obtaining and reviewing the single audit reports.</p>
<p>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.</p>	
<p><b><u>2008-SA-20: Substance Abuse and Mental Health Services – Projects of Regional and National Significance (CFDA #93.243) – Administered by the Department of Health</u></b></p>	
<p><i>Federal Agency:</i> U.S. Department of Health and Human Services – Substance Abuse and Mental Health Services Administration</p>	<p>The Department of Health has revised its reporting procedures to ensure that all the required reports are completed and submitted timely.</p>
<p>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.</p>	

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STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2009

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Finding	Status
<p><b><u>2008-SA-21: State Rural Hospital Flexibility Program (CFDA #93.241) – Administered by the Department of Health</u></b></p>	
<p><i>Federal Agency:</i> U.S. Department of Health and Human Services – Health Resources and Services Administration</p>	<p>The Department of Health has reviewed and revised their internal control procedures surrounding the subrecipient monitoring compliance requirement. This included ensuring their pass-through awards included all of the required award information as well as obtaining and reviewing the single audit reports.</p>
<p>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).</p>	
<p><b><u>2008-SA-22: Substance Abuse and Mental Health Services – Access to Recovery (CFDA #93.275) – Administered by the Department of Health</u></b></p>	
<p><i>Federal Agency:</i> U.S. Department of Health and Human Services – Substance Abuse and Mental Health Services Administration</p>	<p>The Department of Health has revised its reporting procedures to ensure that all the required reports are completed and submitted timely.</p>
<p>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.</p>	
<p><b><u>2008-SA-23: Centers of Disease Control and Prevention – Investigations and Technical Assistance (CFDA #93.283) - Administered by the Department of Health</u></b></p>	
<p><i>Federal Agency:</i> U.S. Department of Health and Human Services – Centers for Disease Control and Prevention</p>	<p>The Department of Health has reviewed and revised their internal control procedures surrounding the subrecipient monitoring compliance requirement. This included ensuring their pass-through awards included all of the required award information as well as obtaining and reviewing the single audit reports.</p>
<p>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).</p>	

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STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2009

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Finding	Status
<p><b><u>2008-SA-24: Promoting Safe and Stable Families (CFDA #93.556) - Administered by the Department of Family Services</u></b></p>	
<p><i>Federal Agency:</i> U.S. Department of Health and Human Services – Administration for Children and Families</p>	<p>The Department of Family Services has revised its internal procedures to require that when an allocation of program funds occurs, someone other than the person performing the allocation review and approve the allocation.</p>
<p>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.</p>	
<p><b><u>2008-SA-25: Promoting Safe and Stable Families (CFDA #93.556) - Administered by the Department of Family Services</u></b></p>	
<p><i>Federal Agency:</i> U.S. Department of Health and Human Services – Administration for Children and Families</p>	<p>The Department of Family Services has reviewed and revised their internal control procedures surrounding the subrecipient monitoring compliance requirement. This included ensuring their pass-through awards included all of the required award information as well as obtaining and reviewing the single audit reports.</p>
<p>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.</p>	
<p><b><u>2008-SA-26: Community Service Block Grant (CFDA #93.569) - Administered by the Department of Health</u></b></p>	
<p><i>Federal Agency:</i> U.S. Department of Health and Human Services – Administration for Children and Families</p>	<p>The Department of Health has reviewed and revised their internal control procedures surrounding the subrecipient monitoring compliance requirement. This included ensuring their pass-through awards included all of the required award information as well as obtaining and reviewing the single audit reports.</p>
<p>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.</p>	

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STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2009

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Finding	Status
<p><b><u>2008-SA-27: Substance Abuse Block Grant (CFDA #93.959) - Administered by the Department of Health</u></b></p>	
<p><i>Federal Agency:</i> U.S. Department of Health and Human Services – Substance Abuse and Mental Health Services Administration</p>	<p>The Department of Health has reviewed and revised their internal control procedures surrounding the subrecipient monitoring compliance requirement. This included ensuring their pass-through awards included all of the required award information as well as obtaining and reviewing the single audit reports.</p>
<p>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.</p>	
<p><b><u>2008-SA-28: Emergency Management Partnership Grant (EMPG) (CFDA #97.042) - Administered by the Office of Homeland Security</u></b></p>	
<p><i>Federal Agency:</i> U.S. Department of Homeland Security</p>	<p>The Wyoming Office of Homeland Security has reviewed and revised their procedures for preparing required Federal reports. Those procedures now require all supporting documentation is retained to substantiate the numbers on the report.</p>
<p>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.</p>	
<p><b><u>2008-SA-29: Homeland Security Cluster - Administered by the Office of Homeland Security</u></b></p>	
<p><i>Federal Agency:</i> U.S. Department of Homeland Security</p>	<p>The Wyoming Office of Homeland Security has reviewed and revised their internal control procedures surrounding the subrecipient monitoring compliance requirement. This included ensuring their pass-through awards included all of the required award information as well as obtaining and reviewing the single audit reports.</p>
<p>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.</p>	

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STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended June 30, 2009

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Finding	Status
<hr/> <b><u>2008-SA-30: Homeland Security Cluster - Administered by the Office of Homeland Security</u></b>	
<p><i>Federal Agency:</i> U.S. Department of Homeland Security</p> <p>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.</p>	<p>The Wyoming Office of Homeland Security has reviewed and revised their procedures for preparing required Federal reports. Those procedures now require all supporting documentation is retained to substantiate the numbers on the report.</p>
<hr/> <b><u>2008-SA-31: Medicaid Cluster - Administered by the Department of Health</u></b>	
<p><i>Federal Agency:</i> U.S. Department of Health and Human Services – Centers for Medicare and Medicaid Services</p> <p>While performing a sample of 45 Medicaid expenditures, we discovered that three (3) of the 45 were not supported by documentation.</p>	<p>On February 2, 2009, the Department of Health sent a reminder to all Medicaid service providers of the requirement to retain documentation for submitted claims. Furthermore, the Department has recovered the funds for the claims for which the providers did not submit the required documentation.</p>

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**EXHIBIT I**

**CORRECTIVE ACTION PLAN**

**STATE OF WYOMING**  
**CORRECTIVE ACTION PLAN**  
**JUNE 30, 2009**

The following are the corrective action plans for the *Findings and Questioned Costs for Federal Awards* reported in the June 30, 2009 Compliance Report for the State of Wyoming.

**2009-SA-01. Allowable Costs**

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

*Contact:* Bob Peck, (307) 777-7516

*Corrective Action Planned:* The SAS 70 review period for this Contract Year is January 1, 2010 - June 30, 2010 (performed by an independent Auditor). The actual review will begin on July 1 after all data for the review period has been processed. The Review document will be delivered to OHCF by 10/01/2010.

*Anticipated Completion Date:* October 1, 2010

**2009-SA-02. Matching, Level of Effort, Earmarking**

**Maternal and Child Health Services Block Grant to the State (CFDA #93.994)** - Administered by the Department of Health;

**Education Technology State Grants (CFDA #84.318)** - Administered by the Department of Education:

*Contact:* Bob Peck, (307) 777-7516 (CFDA #93.994); Clementina Jimenez (307) 777-3469 (CFDA #84.318)

*Corrective Action Planned:*

- CFDA #93.994 - Funds from the Title V Block Grant will be moved from the account used for county capacity grants to the account used to support state level staff and activities in order to better track compliance with federal Title V Block Grant Requirements. The funds will be divided as follows:
  - (1) Children Special Health 38%. The funds will be used to support state staff and for direct healthcare services.
  - (2) Preventive Health 30%. The funds will be used to support state staff in women and infant health and child and adolescent health and to support activities associated with preventive child services including unintentional injury prevention through Safe Kids Wyoming.
  - (3) Administrative 10%. These funds will support 1/3 of the Section Chief salary and travel and training expenses.
  - (4) Other MCH Activities 22%. These funds will support additional MCH activities not covered in the first three categories.

The state matching requirement will be fulfilled by sending money out to all 23 Wyoming counties to implement maternal and child health activities.

- CFDA #84.318 - The WDE Finance Unit will begin tracking all federal awards with Matching, Level of Effort and Earmarking requirements and requiring quarterly reports from the program managers to show progress towards biennial compliance. Breakout budgets will be established for these awards and expenses for state level activities or other earmarking will be more easily allocated and identified through these unique funding codes. Training will be provided to program managers and these requirements will be included in our Internal Control document.

***Anticipated Completion Date:***

- CFDA #93.994 - March 31, 2010
- CFDA #84.318 - July 1, 2010

**2009-SA-03. Reporting**

**Maternal and Child Health Services Block Grant to the State (CFDA #93.994) - Administered by the Department of Health:**

**Contact:** Bob Peck, (307) 777-7516

**Corrective Action Planned:** Based on the Corrective Action planned above, new individual federal phases will be set up in WOLFS for each earmark to ensure compliance with the grant requirements.

**Anticipated Completion Date:** March 31, 2010

**2009-SA-04. Special Tests and Provisions - Independent Peer Reviews**

**Block Grants for Community Mental Health Services (CFDA #93.958) - Administered by the Department of Health:**

**Contact:** Bob Peck, (307) 777-7516

**Corrective Action Planned:** The Mental Health and Substance Abuse Services Division will arrange yearly peer audits to be conducted with programs that provide both mental health and substance abuse services.

**Anticipated Completion Date:** June 30, 2010

**2009-SA-05. Schedule of Federal Financial Assistance**

**Military Construction (CFDA #12.400); National Guard Military Operations and Maintenance (O&M) Projects (CFDA #12.401) - Administered by the Wyoming Military Department:**

**Contact:** Judy Kechter, (307) 772-5498

**Corrective Action Planned:** Internal controls planned are:

- Federal fund expenditures and revenues are being tracked monthly via spreadsheets, WOLFS and our cooperative agreements. On the 25<sup>th</sup> of each month, postings will be validated by Judy with Misty or her fiscal designee. Verification will be documented on each cooperative agreement spreadsheet within the workbook.
- Generate annual FFA document from the current annual workbook following completion of the state fiscal year.
- All contract information is entered into our contract/project database which will allow us to respond to CIP requests quarterly or yearly.

**Anticipated Completion Date:** June 30, 2010

### **2009-SA-06. Reporting**

**U.S. Department of Interior - Bureau of Reclamation - Eden Valley Salinity Control Project (CFDA #None; Cooperative Agreement No. 05-FG-40-2445) - Administered by the State Engineers Office:**

**Contact:** Steve Winders, (307) 777-7516

**Corrective Action Planned:** The Fiscal Officer will be scheduling training on managing money received in grants to ensure that he knows everything that is required to manage grant funding. Additionally, the report due dates have been placed on his calendar to ensure that all appropriate reports are completed on time. Finally, the Fiscal Officer is instituting a process whereby the program managers of any grant in the State Engineers Office will meet with the Fiscal Officer once a quarter to ensure all grant reports are completed and submitted in a timely manner.

**Anticipated Completion Date:** June 30, 2010

### **2009-SA-07. Subrecipient Monitoring**

**U.S. Department of Interior - Bureau of Reclamation - Eden Valley Salinity Control Project (CFDA #None; Cooperative Agreement No. 05-FG-40-2445) - Administered by the State Engineers Office;**

**Reading First State Grants (CFDA #84.357) - Administered by the Department of Education:**

**Contact:** Steve Winders, (307) 777-7516 (CFDA #None; Cooperative Agreement No. 05-FG-40-2445); Lynda Collins, (307) 777-7193 (CFDA #84.357)

**Corrective Action Planned:**

- **Cooperative Agreement No. 05-FG-40-2445** - The program will continue to work with the Eden Valley Irrigation District to obtain the independent audit. If they fail to complete the audit that has already been started, then the program will consult with the Bureau of Reclamation to determine how they want the program to proceed with the grant.

- **CFDA #84.357** - Grant awards given outside of the Wyoming Department of Education (WDE) Grants Management System (GMS) will contain all required federal award information and compliance requirements will be identified to subrecipients, including the A-133 obligation. The WDE Finance Unit is developing a federal award template with all this information outlined and will not accept payment requests without this document attached. A copy of this template will be provided to the statewide audit team after completion. The template will be posted to our Finance Unit SharePoint website, included in future fiscal trainings and inserted into our Internal Control document.

***Anticipated Completion Date:***

- **Cooperative Agreement No. 05-FG-40-2445** - March 1, 2010
- **CFDA #84.357** - July 1, 2010

**2009-SA-08. Procurement, Suspension and Debarment**

**Safe and Drug-Free Schools and Communities - State Grants (CFDA #84.186)** - Administered by the Department of Education:

**Contact:** Bruce Hayes, (307) 777-6198

**Corrective Action Planned:** The WDE Finance Unit is investigating the state definition of a Memorandum of Understanding and the differences between this document and a traditional contract document. While WDE is faithful, in its *contract* processes, to determine whether a vendor was suspended or debarred from business with the federal government, WDE was unaware that the Suspension and Debarment clause and determination efforts were required in a MOU. The WDE Finance Unit is working with the Statewide Audit team to gather more information on purchases from vendors through an MOU and if the Suspension and Debarment oversight requirements apply. If this is determined to be true, the WDE Finance Unit will add this MOU requirement to the Internal Control Document, provide training on this issue to all staff who work with expenditures and post this to the Finance Unit SharePoint website.

**Anticipated Completion Date:** July 1, 2010

**2009-SA-09. Eligibility**

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

**Contact:** Bob Peck, (307) 777-7516

**Corrective Action Planned:** We will address the issue with DFS Eligibility Supervisors at a training scheduled for March 30, 2010. We will remind DFS Supervisors to discuss the importance of setting alerts with all Medicaid Eligibility Staff.

**Anticipated Completion Date:** March 30, 2010



**2009-SA-10. Allowable Costs / Cost Principles**

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

*Contact:* Bob Peck, (307) 777-7516

*Corrective Action Planned:* This error occurred when the Department of Family Services (DFS) requested that a provider hold a bed for a client. Holding of beds for this provider type is not within the rules of the program and not covered under the Medicaid state plan. Medicaid will provide a letter to both DFS and providers advising them that this type of bed hold is not allowed. Once the review of this claim is completed, a recovery letter will be sent to the provider to collect these funds. The federal funds will be returned and reported to the feds as required in the Code of Federal Regulations

*Anticipated Completion Date:* June 30, 2010

**2009-SA-11. Reporting**

**Maternal and Child Health Services Block Grants to the States (CFDA #93.994)** – Administered by the Department of Health:

*Contact:* Bob Peck, (307) 777-7516

*Corrective Action Planned:* Funds from the Title V Block Grant will be moved from the account used for county capacity grants to the account used to support state level staff and activities in order to better track compliance with federal Title V Block Grant Requirements. The funds will be divided as follows:

- (1) Children Special Health 38%. The funds will be used to support state staff and for direct healthcare services.
- (2) Preventive Health 30%. The funds will be used to support state staff in women and infant health and child and adolescent health and to support activities associated with preventive child services including unintentional injury prevention through Safe Kids Wyoming.
- (3) Administrative 10%. These funds will support 1/3 of the Section Chief salary and travel and training expenses.
- (4) Other MCH Activities 22%. These funds will support additional MCH activities not covered in the first three categories.

The state matching requirement will be fulfilled by sending money out to all 23 Wyoming counties to implement maternal and child health activities. New individual federal phases will be set up in WOLFS for each earmark to ensure compliance with the grant requirements.

*Anticipated Completion Date:* March 31, 2010

**2009-SA-12. Special Tests and Provisions**

**Block Grants for Community Mental Health Services (CFDA #93.958) - Administered by the Department of Health:**

*Contact:* Bob Peck, (307) 777-7516

*Corrective Action Planned:* The Mental Health and Substance Abuse Services Division will arrange yearly peer audits to be conducted with programs that provide both mental health and substance abuse services.

*Anticipated Completion Date:* June 30, 2010

**2009-SA-13. Suspension and Debarment; Subrecipient Monitoring**

**Block Grants for Community Mental Health Services (CFDA #93.958) - Administered by the Department of Health:**

*Contact:* Bob Peck, (307) 777-7516

*Corrective Action Planned:* The Mental Health and Substance Abuse Services Division (MHSASD) will not use memorandums of understanding in regards to the Mental Health Block Grant. The MHSASD will utilize Interagency Agreements in regards to the Mental Health Block Grant that specify the federal requirements for subrecipient agreements.

*Anticipated Completion Date:* June 30, 2010

**2009-SA-14. Reporting**

**U.S. Department of Interior - Bureau of Reclamation - Eden Valley Salinity Control Project (CFDA #None; Cooperative Agreement No. 05-FG-40-2445) - Administered by the State Engineers Office:**

*Contact:* Steve Winders, (307) 777-7516

*Corrective Action Planned:* The Fiscal Officer will be scheduling training on managing money received in grants to ensure that he knows everything that is required to manage grant funding. Additionally, the report due dates have been placed on his calendar to ensure that all appropriate reports are completed on time. Finally, the Fiscal Officer is instituting a process whereby the program managers of any grant in the State Engineers Office will meet with the Fiscal Officer once a quarter to ensure all grant reports are completed and submitted in a timely manner.

*Anticipated Completion Date:* June 30, 2010

**2009-SA-15. Subrecipient Monitoring**

**U.S. Department of Interior - Bureau of Reclamation - Eden Valley Salinity Control Project (CFDA #None; Cooperative Agreement No. 05-FG-40-2445) - Administered by the State Engineers Office:**

*Contact:* Steve Winders, (307) 777-7516

*Corrective Action Planned:* The program will continue to work with the Eden Valley Irrigation District to obtain the independent audit. If they fail to complete the audit that has already been started, then the program will consult with the Bureau of Reclamation to determine how they want the program to proceed with the grant.

*Anticipated Completion Date:* March 31, 2010

**2009-SA-16: Subrecipient Monitoring**

**Capitalization Grants for Drinking Water State Revolving Fund (CFDA #66.468) - Administered by the Office of State Lands and Investments**

*Contact:* Debby Dickson, (307) 777-6373

*Corrective Action Planned:* The State SRF program concurs with this finding on the DWSRF audit. The State SRF program acknowledges that sub-recipients should have been notified of the amount of assistance received in the State Fiscal Year. The State SRF program has notified those sub-recipients that should have filed a single audit with the SRF program but have not yet received copies of the single audits.

In the future, the SRF program will identify sub-recipient's amount of funds "directly made available by" the capitalization grant. In the context of the SAA, projects so identified by the State are considered to be recipients of Federal financial assistance and thereby subject to SAA requirements. A distinction is made between the amount of SRF Federal financial assistance expended by the sub-recipient and total Federal financial assistance expended in a fiscal year which may include not only SRF monies, but also highway monies, education monies, and health care monies. The responsibility of the State SRF program does not extend to requirements that apply to financial assistance received by the sub-recipient from other Federal sources. The State SRF program is not responsible for monitoring or ensuring a sub-recipient's compliance with SAA requirements in the situation where the sub-recipient expends less than \$500,000 in SRF Federal financial assistance, even if total Federal financial assistance expended may exceed \$500,000 in the fiscal year.

With regard to the SRF sub-recipients that the State identifies in the group that are required to meet the SAA requirements (i.e., those sub-recipients who fall in the SAA category identified in the process above), the State SRF program is responsible for:

1. Identifying the sub-recipients that received more than \$500,000 in SRF Federal financial assistance from each SRF program in a fiscal year;

2. Including in the assistance agreement the requirement that the sub-recipient conduct a SAA audit if it expends more than \$500,000 in SRF Federal financial assistance in a fiscal year;
3. Requiring in the assistance agreement that the sub-recipient provide the State SRF program with a copy of the Financial and SAA audit; (already included)
4. Requiring in the assistance agreement that the sub-recipient inform the State SRF program of findings and recommendations pertaining to the SRF contained in Financial and SAA audits conducted by the sub-recipient in instances where the \$500,000 SRF Federal financial assistance threshold was not reached;
5. Notifying the sub-recipient on an annual basis of the amount of SRF Federal financial assistance disbursed to the sub-recipient for project expenditures. In situations where a sub-recipient has received several loans over time from the SRF, the total amount of SRF funds disbursed and reported to a sub-recipient in any single year may include monies to cover expenditures emanating from overlapping loans and for several projects; and (new process)
6. Reviewing, approving, and monitoring actions taken under a sub-recipient's corrective action plan to address SAA audit findings and recommendations insofar as they pertain to SRF Federal financial assistance.

*Anticipated Completion Date:* June 30, 2010