

# **STATE OF WYOMING**

**ENTITY IDENTIFICATION NUMBER 83-0208667**

**COMPLIANCE REPORT**

**JUNE 30, 2010**

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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, 2010, which collectively comprise the State's basic financial statements and have issued our report thereon dated December 30, 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. 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 first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the State's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2010-SFA-01 to be a material weakness.

A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2010-FSA-02 to be a significant deficiency.

### Compliance and Other Matters

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

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

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

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

Cheyenne, Wyoming  
December 30, 2010

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

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

Compliance

We have audited the compliance of the State of Wyoming (the "State") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2010. 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 \$413 million in Federal awards which is not included in the accompanying schedule of expenditures of Federal awards for the year ended June 30, 2010. 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, 2010. 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 2010-SA-02 through 2010-SA-05 and 2010-SA-07.

Internal Control over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2010-SA-01, and 2010-SA-04 through 2010-SA-07 to be significant deficiencies.

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

#### Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units (except as noted below), each major fund, and the aggregate remaining fund information of the State of Wyoming as of and for the year ended June 30, 2010, and have issued our report thereon dated December 30, 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.

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 28, 2011, except for that portion which addresses the schedule of expenditures of Federal awards, as to which the date is December 30, 2010

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Year Ended June 30, 2010**

<b>Federal Grantor</b>	<b>Total Expenditures</b>
U.S. Department of Agriculture	\$ 93,517,703
U.S. Department of Commerce	1,210,705
U.S. Department of Defense	29,873,631
U.S. Department of Housing and Urban Development	477,053
U.S. Department of the Interior	61,502,928
U.S. Department of Justice	5,722,487
U.S. Department of Labor	290,001,602
U.S. Department of Transportation	1,412,647
National Endowment for the Arts and the Humanities	1,966,856
U.S. Department of Veterans Affairs	50,504
Environmental Protection Agency	40,079,333
U.S. Department of Energy	3,624,005
U.S. Department of Education	116,049,391
National Archives and Records Administration	1,148
U.S. Election Assistance Commission	397,568
U.S. Department of Health and Human Services	480,831,771
Corporation for National and Community Service	18,989
Executive Office of the President	973,803
Social Security Administration	3,000,217
U.S. Department of Homeland Security	8,826,787
Other Federal Financial Awards	4,436,772
<b>Total Federal Financial Awards</b>	<b>\$ 1,143,975,900</b>

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2010**

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	\$ 120,541
Administered by Board of Livestock	10.025	184,685
		305,226
<i>Conservation Reserve Program:</i>		
Administered by Office of State Lands and Investments	10.069	26,351
<i>Aquaculture Grants Program (AGP), Recovery Act:</i>		
Administered by Department of Agriculture	10.086 ARRA	4,085
<i>Market Protection and Promotion:</i>		
Administered by Department of Agriculture	10.163	46,428
<i>Specialty Crop Block Grant Program:</i>		
Administered by Department of Agriculture	10.169	225,832
<i>State Mediation Grants:</i>		
Administered by Department of Agriculture	10.435	64,710
<i>Cooperative Agreements with States for Intrastate Meat and Poultry Inspection:</i>		
Administered by Department of Agriculture	10.475	445,470
<i>Supplemental Nutrition Assistance Program:</i>		
Administered by Department of Family Services	10.551	49,897,477
<i>School Breakfast Program:</i>		
Administered by Department of Education	10.553	3,089,698
<i>National School Lunch Program:</i>		
Administered by Department of Education	10.555	12,444,814
<i>Special Milk Program for Children:</i>		
Administered by Department of Education	10.556	23,001
<i>Special Supplemental Nutrition Program for Women, Infants and Children:</i>		
Administered by Department of Health	10.557	8,081,428
<i>Child and Adult Care Food Program:</i>		
Administered by Department of Education	10.558	5,191,589

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>Summer Food Service Program for Children:</i> Administered by Department of Education	10.559	\$ 512,272
<i>State Administrative Expenses for Child Nutrition:</i> Administered by Department of Education	10.560	519,081
<i>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program:</i> Administered by Department of Family Services	10.561	6,526,633
<i>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program, Recovery Act:</i> Administered by Department of Family Services	10.561 ARRA	89,105
<i>Emergency Food Assistance Program (Administrative Costs):</i> Administered by Department of Family Service	10.568	48,883
<i>Emergency Food Assistance Program (Administrative Costs), Recovery Act:</i> Administered by Department of Family Service	10.568 ARRA	25,322
<i>Emergency Food Assistance Program (Food Commodities):</i> Administered by Department of Family Service	10.569	578,852
<i>Team Nutrition Grants:</i> Administered by Department of Education	10.574	150,096
<i>WIC Grants to States (WGS), Recovery Act:</i> Administered by Department of Health	10.578 ARRA	150,767
<i>Child Nutrition Discretionary Grants Limited Availability, Recovery Act:</i> Administered by Department of Education	10.579 ARRA	170,922
<i>Fresh Fruit and Vegetable Program:</i> Administered by Department of Education	10.582	743,032
<i>Cooperative Forestry Assistance:</i> Administered by Office of State Lands and Investments	10.664	2,486,457
Administered by Department of Agriculture	10.664	151,483
		<hr/> 2,637,940
<i>Rural Development, Forestry, and Communities:</i> Administered by Office of State Lands and Investments	10.672	7,916
<i>Forest Legacy Program:</i> Administered by Office of State Lands and Investments	10.676	15,929

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Forest Land Enrichment Program (No item found CFDA):</i>		
Administered by Office of State Lands and Investments	10.677	\$ 4,165
<i>Recovery Act of 2009 - Wildland Fire Management, Recovery Act:</i>		
Administered by Office of State Lands and Investments	10.688 ARRA	<u>1,490,679</u>
<b>Total U.S. Department of Agriculture</b>		<b><u>93,517,703</u></b>
<b>U.S. DEPARTMENT OF COMMERCE:</b>		
<i>Public Safety Interoperable Communications Grant Program:</i>		
Administered by Office of Homeland Security	11.555	<u>1,210,705</u>
<b>Total U.S. Department of Commerce</b>		<b><u>1,210,705</u></b>
<b>U.S. DEPARTMENT OF DEFENSE:</b>		
<i>Military Construction, National Guard:</i>		
Administered by Adjutant General (Military Department)	12.400	15,599,651
<i>National Guard Military Operations and Maintenance (O &amp; M) Projects:</i>		
Administered by Adjutant General (Military Department)	12.401	11,884,124
<i>National Guard Military Operations and Maintenance (O &amp; M) Projects, Recovery Act:</i>		
Administered by Adjutant General (Military Department)	12.401 ARRA	979,029
<i>National Guard Civilian Youth Opportunities:</i>		
Administered by Adjutant General (Military Department)	12.404	<u>1,410,827</u>
<b>Total U.S. Department of Defense</b>		<b><u>29,873,631</u></b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>		
<i>Emergency Shelter Grants Program:</i>		
Administered by Department of Health	14.231	276,175
<i>Housing Opportunities for Persons with AIDS:</i>		
Administered by Department of Health	14.241	<u>200,878</u>
<b>Total U.S. Department of Housing and Urban Development</b>		<b><u>477,053</u></b>

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<b>U.S. DEPARTMENT OF THE INTERIOR:</b>		
<i>Management Initiatives:</i>		
Administered by Department of Agriculture	15.239	\$ 29,072
<i>Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining:</i>		
Administered by Department of Environmental Quality	15.250	2,281,612
<i>Abandoned Mine Land Reclamation (AMLR) Program:</i>		
Administered by Department of Environmental Quality	15.252	40,301,227
<i>Federal Oil and Gas Royalty Management:</i>		
Administered by Department of Audit	15.427	2,341,427
<i>Sport Fish Restoration Program:</i>		
Administered by Wyoming Game and Fish Department	15.605	6,672,533
<i>Wildlife Restoration:</i>		
Administered by Wyoming Game and Fish Department	15.611	6,984,626
<i>Rare and Endangered Species Conservation:</i>		
Administered by Wyoming Game and Fish Department	15.612	45,500
<i>Landowner Incentive Program:</i>		
Administered by Wyoming Game and Fish Department	15.633	970,167
<i>State Wildlife Grants:</i>		
Administered by Wyoming Game and Fish Department	15.634	451,599
<i>Research Grants (Generic):</i>		
Administered by Wyoming Game and Fish Department	15.650	572,500
<i>U.S. Geological Survey - Research and Data Collection:</i>		
Administered by Wyoming State Geological Survey	15.808	19,413
<i>National Cooperative Geologic Mapping Program:</i>		
Administered by Wyoming State Geological Survey	15.810	186,363
<i>National Geological and Geophysical Data Preservation Program:</i>		
Administered by Wyoming State Geological Survey	15.814	2,676
<i>Volcano Hazards Program Research and Monitoring:</i>		
Administered by Wyoming State Geological Survey	15.818 ARRA	13,472

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Historic Preservation Fund Grants-in-Aid:</i>		
Administered by Department of State Parks and Cultural Resources	15.904	\$ 464,174
<i>Outdoor Recreation - Acquisition, Development and Planning:</i>		
Administered by Department of State Parks and Cultural Resources	15.916	<u>166,567</u>
<b>Total U.S. Department of the Interior</b>		<b><u>61,502,928</u></b>
<b>U.S. DEPARTMENT OF JUSTICE:</b>		
<i>Sexual Assault Services Formula Program:</i>		
Administered by Attorney General	16.017	108,223
<i>Protection of Voting Rights:</i>		
Administered by Secretary of State	16.104	1,050,084
<i>Prisoner Reentry Initiative Demonstration (Offender Reentry):</i>		
Administered by Department of Corrections	16.202	208,606
<i>Juvenile Justice and Delinquency Prevention - Allocation to States:</i>		
Administered by Department of Family Services	16.540	243,777
<i>Part E - Developing, Testing and Demonstrating Promising New Programs:</i>		
Administered by Attorney General	16.541	21,344
<i>Missing Children's Assistance:</i>		
Administered by Attorney General	16.543	313,210
<i>Crime Victim Assistance:</i>		
Administered by Attorney General	16.575	320,391
<i>Crime Victim Compensation:</i>		
Administered by Attorney General	16.576	3,670
<i>Violence Against Women Formula Grants:</i>		
Administered by Attorney General	16.588	128,584
<i>Violence Against Women Formula Grants, Recovery Act:</i>		
Administered by Attorney General	16.588 ARRA	706,539
<i>Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program</i>		
Administered by Attorney General	16.589	306,315
<i>Corrections-Technical Assistance/Clearinghouse:</i>		
Administered by Attorney General	16.603	168,023
		Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Enforcing Underage Drinking Laws Programs:</i> Administered by Department of Health	16.727	\$ 251,787
<i>Edward Byrne Memorial Justice Assistance Grant Program:</i> Administered by Attorney General	16.738	643,408
<i>Forensic DNA Backlog Reduction Program:</i> Administered by Attorney General	16.741	101,436
<i>Convicted Defender and/or Arrestee DNA Backlog Reduction Program:</i> Administered by Attorney General	16.748	22,017
<i>Recovery Act - Internet Crimes Against Children Task Force Program, Recovery Act:</i> Administered by Attorney General	16.800 ARRA	71,994
<i>Recovery Act - State Victim Assistance Formula Grant Program, Recovery Act:</i> Administered by Attorney General	16.801 ARRA	510,297
<i>Recovery Act - State Victim Compensation Formula Grant Program, Recovery Act:</i> Administered by Attorney General	16.802 ARRA	168,894
<i>Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories, Recovery Act:</i> Administered by Attorney General	16.803 ARRA	<u>373,888</u>
<b>Total U.S. Department of Justice</b>		<u><b>5,722,487</b></u>
<b>U.S. DEPARTMENT OF LABOR:</b>		
<i>Labor Force Statistics:</i> Administered by Department of Employment	17.002	830,977
<i>Compensation and Working Conditions:</i> Administered by Department of Employment	17.005	57,934
<i>Labor Certification for Alien Workers:</i> Administered by Department of Workforce Services	17.203	48,465
<i>Employment Service - Wagner-Peyser Funded Activities:</i> Administered by Department of Workforce Services	17.207	4,668,031

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Employment Service - Wagner-Peyser Funded Activities, Recovery Act:</i> Administered by Department of Workforce Services	17.207 ARRA	\$ 757,931
<i>Unemployment Insurance:</i> Administered by Department of Employment	17.225	204,664,855
<i>Unemployment Insurance, Recovery Act:</i> Administered by Department of Employment	17.225 ARRA	67,700,190
<i>Senior Community Service Employment Program:</i> Administered by Department of Workforce Services	17.235	595,770
<i>Senior Community Service Employment Program, Recovery Act:</i> Administered by Department of Workforce Services	17.235 ARRA	106,276
<i>Trade Adjustment Assistance:</i> Administered by Department of Workforce Services	17.245	110,410
<i>WIA Adult Program:</i> Administered by Department of Workforce Services	17.258	3,109,165
<i>WIA Adult Program, Recovery Act:</i> Administered by Department of Workforce Services	17.258 ARRA	617,066
<i>WIA Youth Activities:</i> Administered by Department of Workforce Services	17.259	2,503,979
<i>WIA Youth Activities, Recovery Act:</i> Administered by Department of Workforce Services	17.259 ARRA	1,429,604
<i>WIA Dislocated Workers:</i> Administered by Department of Workforce Services	17.260	166,068
<i>WIA Dislocated Workers, Recovery Act:</i> Administered by Department of Workforce Services	17.260 ARRA	255,805
<i>WIA Pilots, Demonstrations, and Research Projects:</i> Administered by Department of Workforce Services	17.261	885,163
<i>National Farmworker Jobs Program:</i> Administered by Department of Workforce Services	17.264	2,178
<i>Reintegration of Ex-Offenders:</i> Administered by Department of Corrections	17.270	4,146

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, Recovery Act:</i>		
Administered by Department of Workforce Services	17.275 ARRA	\$ 497
Administered by Department of Employment	17.275 ARRA	136,737
		<u>137,234</u>
<i>Occupational Safety and Health - State Program:</i>		
Administered by Department of Employment	17.503	422,030
<i>Consultation Agreements:</i>		
Administered by Department of Employment	17.504	344,127
<i>Disabled Veterans' Outreach Program (DVOP):</i>		
Administered by Department of Workforce Services	17.801	386,362
<i>Local Veterans' Employment Representative Program:</i>		
Administered by Department of Workforce Services	17.804	197,836
<b>Total U.S. Department of Labor</b>		<u><b>290,001,602</b></u>
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>		
<i>Boat Safety (No item found on CFDA):</i>		
Administered by Wyoming Game and Fish Department	20.005	269,055
<i>Recreational Trails Program:</i>		
Administered by Department of State Parks and Cultural Resources	20.219	1,031,349
<i>Interagency Hazardous Materials Public Sector Training and Planning Grants:</i>		
Administered by Office of Homeland Security	20.703	112,243
<b>Total U.S. Department of Transportation</b>		<u><b>1,412,647</b></u>
<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	1,281,613
<i>Promotion of the Arts - Partnership Agreements, Recovery Act:</i>		
Administered by Department of State Parks and Cultural Resources	45.025 ARRA	96,452

Continued

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Grants to States:</i>		
Administered by Department of Administration and Information	45.310	\$ 588,791
<b>Total National Endowment for the Arts and the Humanities</b>		<b>1,966,856</b>
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>		
<i>All-Volunteer Force Educational Assistance:</i>		
Administered by Adjutant General (Military Department)	64.124	50,504
<b>Total U.S. Department of Veterans Affairs</b>		<b>50,504</b>
<b>ENVIRONMENTAL PROTECTION AGENCY:</b>		
<i>State Indoor Radon Grants:</i>		
Administered by Department of Health	66.032	60,607
<i>National Clean Diesel Emission Reduction Program, Recovery Act:</i>		
Administered by Department of Environmental Quality	66.039 ARRA	1,086,392
<i>State Clean Diesel Grant Program:</i>		
Administered by Department of Environmental Quality	66.040	196,500
<i>State Clean Diesel Grant Program, Recovery Act:</i>		
Administered by Department of Environmental Quality	66.040 ARRA	13,765
<i>Water Pollution Control State, Interstate, and Tribal Program Support:</i>		
Administered by Department of Environmental Quality	66.419	69,777
<i>State Underground Water Source Protection:</i>		
Administered by Oil and Gas Conservation Commission	66.433	197,000
<i>Water Quality Management Planning:</i>		
Administered by Department of Environmental Quality	66.454	105,972
<i>Water Quality Management Planning, Recovery Act:</i>		
Administered by Department of Environmental Quality	66.454 ARRA	131,159
<i>Capitalization Grants for Clean Water State Revolving Funds:</i>		
Administered by Office of State Lands and Investments	66.458	5,875,223
Administered by Department of Environmental Quality	66.458	100,631
		<u>5,975,854</u>

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Capitalization Grants for Clean Water State Revolving Funds, Recovery Act:</i> Administered by Office of State Lands and Investments	66.458 ARRA	\$ 11,506,049
<i>Nonpoint Source Implementation Grants:</i> Administered by Department of Environmental Quality	66.460	995,563
<i>Water Quality Cooperative Agreements:</i> Administered by Department of Environmental Quality	66.463	43,503
<i>Capitalization Grants for Drinking Water State Revolving Funds:</i> Administered by Office of State Lands and Investments	66.468	4,202,168
Administered by Department of Environmental Quality	66.468	94,723
Administered by Water Development Commission	66.468	101,435
		<u>4,398,326</u>
<i>Capitalization Grants for Drinking Water State Revolving Funds, Recovery Act:</i> Administered by Office of State Lands and Investments	66.468 ARRA	11,054,287
<i>State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs:</i> Administered by Department of Environmental Quality	66.471	22,485
<i>Performance Partnership Grants:</i> Administered by Department of Environmental Quality	66.605	2,018,212
<i>PMZ.5 (Section 103):</i> Administered by Department of Environmental Quality	66.606	200,574
<i>Environmental Information Exchange Network Grant Program and Related Assistance:</i> Administered by Department of Environmental Quality	66.608	230,266
<i>Consolidated Pesticide Enforcement Cooperative Agreements:</i> Administered by Department of Agriculture	66.700	131,865
<i>Research, Development, Monitoring, Public Education, Training, Demonstrations and Studies:</i> Administered by Department of Health	66.716	25,504
<i>Superfund State, Political Subdivision, and Indian Tribe Site Specific Cooperative Agreements:</i> Administered by Department of Environmental Quality	66.802	33,702
<i>Underground Storage Tank Prevention, Detection and Compliance Program:</i> Administered by Department of Environmental Quality	66.804	205,898

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Leaking Underground Storage Tank Trust Fund Corrective Action Program:</i>		
Administered by Department of Environmental Quality	66.805	\$ 450,000
<i>Leaking Underground Storage Tank Trust Fund Corrective Action Program (Recovery):</i>		
Administered by Department of Environmental Quality	66.805 ARRA	228,055
<i>State and Tribal Response Program Grants:</i>		
Administered by Department of Environmental Quality	66.817	<u>698,018</u>
<b>Total Environmental Protection Agency</b>		<b><u>40,079,333</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	1,185,239
<i>Weatherization Assistance for Low-Income Persons, Recovery Act:</i>		
Administered by Department of Family Services	81.042 ARRA	2,217,211
<i>Fossil Energy Research and Development:</i>		
Administered by Department of Environmental Quality	81.089	6,485
<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	116,953
<i>Electricity Delivery and Energy Reliability, Research, Development and Analysis, Recovery Act:</i>		
Administered by Public Service Commission	81.122 ARRA	<u>98,117</u>
<b>Total U.S. Department of Energy</b>		<b><u>3,624,005</u></b>
<b>U.S. DEPARTMENT OF EDUCATION:</b>		
<i>Adult Education - Basic Grants to States:</i>		
Administered by Wyoming Community College Commission	84.002	1,060,184
<i>Title I Grants to Local Educational Agencies:</i>		
Administered by Department of Education	84.010	31,987,459
<i>Migrant Education - State Grant Program:</i>		
Administered by Department of Education	84.011	161,824

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Title I Program for Neglected and Delinquent Children:</i> Administered by Department of Education	84.013	\$ 625,484
<i>Special Education - Grants to States:</i> Administered by Department of Education	84.027	26,944,270
<i>Career and Technical Education - Basic Grants to States:</i> Administered by Department of Education	84.048	4,438,731
<i>Leveraging Educational Assistance Partnership:</i> Administered by Wyoming Community College Commission	84.069	52,442
<i>Rehabilitation Services - Vocational Rehabilitation Grants to States:</i> Administered by Department of Workforce Services	84.126	8,609,968
<i>Independent Living - State Grants:</i> Administered by Department of Workforce Services	84.169	328,516
<i>Special Education - Preschool Grants:</i> Administered by Department of Education	84.173	1,614,439
<i>Rehabilitation Services - Independent Living Services for Older Individuals who are Blind:</i> Administered by Department of Workforce Services	84.177	223,247
<i>Special Education - Grants for Infants and Families:</i> Administered by Department of Health	84.181	1,974,545
<i>Byrd Honors Scholarships:</i> Administered by Department of Education	84.185	57,000
<i>Safe and Drug-Free Schools and Communities - State Grants:</i> Administered by Department of Education	84.186	1,402,392
<i>Supported Employment Services for Individuals with Significant Disabilities:</i> Administered by Department of Workforce Services	84.187	312,275
<i>Education for Homeless Children and Youth:</i> Administered by Department of Education	84.196	119,538
<i>Even Start - State Educational Agencies:</i> Administered by Department of Education	84.213	110,001

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Rehabilitation Training - State Vocational Rehabilitation Unit</i>		
<i>In-Service Training:</i>		
Administered by Department of Workforce Services	84.265	\$ 21,801
<i>Twenty-First Century Community Learning Centers:</i>		
Administered by Department of Education	84.287	5,586,150
<i>Foreign Language Assistance:</i>		
Administered by Department of Education	84.293	48,458
<i>State Grants for Innovative Programs:</i>		
Administered by Department of Education	84.298	52,146
<i>Education Technology State Grants:</i>		
Administered by Department of Education	84.318	1,256,391
<i>Special Education - State Personnel Development:</i>		
Administered by Department of Education	84.323	303,875
<i>Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities:</i>		
Administered by Department of Education	84.326	64,438
<i>Grants to States for Workplace and Community Transition Training for Incarcerated Individuals:</i>		
Administered by Department of Corrections	84.331	43,669
<i>Reading First State Grants:</i>		
Administered by Department of Education	84.357	1,387,316
<i>English Language Acquisition Grants:</i>		
Administered by Department of Education	84.365	492,522
<i>Mathematics and Science Partnerships:</i>		
Administered by Department of Education	84.366	859,415
<i>Improving Teacher Quality State Grants:</i>		
Administered by Department of Education	84.367	13,705,030
<i>Grants for State Assessments and Related Activities:</i>		
Administered by Department of Education	84.369	2,766,158
<i>School Improvement Grants:</i>		
Administered by Department of Education	84.377	798,020
<i>Education Technology, State Grants, Recovery Act:</i>		
Administered by Department of Education	84.386 ARRA	418,647

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Education for Homeless Children and Youth, Recovery Act:</i> Administered by Department of Education	84.387 ARRA	\$ 49,270
<i>Title I Grants to Local Educational Agencies, Recovery Act:</i> Administered by Department of Education	84.389 ARRA	3,043,459
<i>Rehabilitation Services - Vocational Rehabilitation Grants to States, Recovery Act:</i> Administered by Department of Workforce Services	84.390 ARRA	543,215
<i>Special Education Grants to States, Recovery Act:</i> Administered by Department of Education	84.391 ARRA	3,488,902
<i>Special Education - Preschool Grants, Recovery Act:</i> Administered by Department of Education	84.392 ARRA	63,651
<i>Special Education - Grants for Infants and Families, Recovery Act:</i> Administered by Department of Health	84.393 ARRA	815,490
<i>State Fiscal Stabilization Fund (SFSF) Government Services, Recovery Act:</i> Administered by Department of Office of State Lands and Investments	84.397 ARRA	72,066
<i>Independent Living State Grants, Recovery Act:</i> Administered by Department of Workforce Services	84.398 ARRA	143,817
<i>Independent Living Services for Older Individuals Who are Blind, Recovery Act:</i> Administered by Department of Workforce Services	84.399 ARRA	3,170
<b>Total U.S. Department of Education</b>		<b>116,049,391</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	1,148
<b>Total National Archives and Records Administration</b>		<b>1,148</b>
<b>U.S. ELECTION ASSISTANCE COMMISSION:</b>		
<i>Help America Vote Act Requirements Payments:</i> Administered by Secretary of State	90.401	397,568
<b>Total Election Assistance Commission</b>		<b>397,568</b>

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<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	\$ 22,234
<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	75,921
<i>Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services:</i> Administered by Department of Health	93.043	69,769
<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	1,769,756
<i>Special Programs for the Aging - Title III, Part C - Nutrition Services:</i> Administered by Department of Health	93.045	3,072,892
<i>Special Programs for the Aging - Title IV and Title II, Discretionary Projects:</i> Administered by Department of Health	93.048	22,794
<i>National Family Caregiver Support, Title III, Part E:</i> Administered by Department of Health	93.052	710,601
<i>Nutrition Services Incentive Program:</i> Administered by Department of Health	93.053	783,746
<i>Public Health Emergency Preparedness:</i> Administered by Department of Health	93.069	9,670,027
<i>Emergency System for Advance Registration of Volunteer Health Professionals:</i> Administered by Department of Health	93.089	1,436
<i>Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED):</i> Administered by Department of Health	93.104	582,607
<i>Maternal and Child Health Federal Consolidated Programs:</i> Administered by Department of Health	93.110	235,898

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Project Grants and Cooperative Agreements for Tuberculosis Control Programs:</i>		
Administered by Department of Health	93.116	\$ 153,964
<i>Emergency Medical Services for Children:</i>		
Administered by Department of Health	93.127	112,460
<i>Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices:</i>		
Administered by Department of Health	93.130	101,956
<i>Injury Prevention and Control Research and State and Community Based Programs:</i>		
Administered by Department of Health	93.136	91,442
<i>Projects for Assistance in Transition from Homelessness (PATH):</i>		
Administered by Department of Health	93.150	264,307
<i>Traumatic Brain Injury State Demonstration Grant Program:</i>		
Administered by Department of Health	93.234	81,402
<i>State Rural Hospital Flexibility Program:</i>		
Administered by Department of Health	93.241	446,213
<i>Substance Abuse and Mental Health Services - Projects of Regional and National Significance:</i>		
Administered by Department of Health	93.243	2,806,219
<i>Universal Newborn Hearing Screening:</i>		
Administered by Department of Health	93.251	260,472
<i>Immunization Grants - Administrative:</i>		
Administered by Department of Health	93.268	1,251,760
<i>Immunization Grants - Value of Vaccines:</i>		
Administered by Department of Health	93.268	8,821,855
<i>Centers for Disease Control and Prevention - Investigations and Technical Assistance:</i>		
Administered by Department of Health	93.283	3,963,278
<i>Discovery and Applied Research for Technological Innovations to Improve Human Health:</i>		
Administered by Department of Health	93.286	147,630

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Small Rural Hospital Improvement Grants Program:</i> Administered by Department of Health	93.301	\$ 143,420
<i>Comprehensive School Health:</i> Administered by Department of Health	93.293	239,771
<i>State Primary Care Offices, Recovery Act:</i> Administered by Department of Health	93.414 ARRA	19,718
<i>Promoting Safe and Stable Families:</i> Administered by Department of Family Services	93.556	280,246
<i>Temporary Assistance for Needy Families:</i> Administered by Department of Family Services	93.558	24,122,832
<i>Child Support Enforcement:</i> Administered by Department of Family Services	93.563	4,412,967
<i>Child Support Enforcement, Recovery Act:</i> Administered by Department of Family Services	93.563 ARRA	2,953,718
<i>Low-Income Home Energy Assistance:</i> Administered by Department of Family Services	93.568	12,680,986
<i>Community Services Block Grant:</i> Administered by Department of Health	93.569	3,638,243
<i>Child Care and Development Block Grant:</i> Administered by Department of Family Services	93.575	2,385,276
<i>Child Care and Development Block Grant, Recovery Act:</i> Administered by Department of Family Services	93.575 ARRA	1,001,313
<i>State Court Improvement Program:</i> Administered by Supreme Court	93.586	210,099
<i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund:</i> Administered by Department of Family Services	93.596	5,096,536
<i>Grants to States for Access and Visitation Programs:</i> Administered by Department of Family Services	93.597	106,961

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

<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	\$ 77,458
<i>Adoption Incentive Payments:</i> Administered by Department of Family Services	93.603	55,000
<i>Voting Access for Individuals with Disabilities - Grants to States:</i> Administered by Secretary of State	93.617	11,897
<i>Developmental Disabilities Basic Support and Advocacy Grants:</i> Administered by Attorney General	93.630	434,534
<i>Children's Justice Grants to States:</i> Administered by Department of Family Services	93.643	46,833
<i>Child Welfare Services - State Grants:</i> Administered by Department of Family Services	93.645	646,875
<i>Foster Care - Title IV-E:</i> Administered by Department of Family Services	93.658	3,435,025
<i>Foster Care - Title IV-E, Recovery Act:</i> Administered by Department of Family Services	93.658 ARRA	305,880
<i>Social Services Block Grant:</i> Administered by Department of Family Services	93.667	2,947,157
<i>Child Abuse and Neglect State Grants:</i> Administered by Department of Family Services	93.669	91,360
<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	663,728
<i>Child Abuse Challenge Grants:</i> Administered by Department of Family Services	93.672	249,873
<i>Chafee Foster Care Independence Program:</i> Administered by Department of Family Services	93.674	497,861
<i>Community Services Block Grant, Recovery Act:</i> Administered by Department of Health	93.710 ARRA	3,710,528

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<i>Immunization, Recovery Act:</i>		
Administered by Department of Health	93.712 ARRA	\$ 29,026
<i>Survey and Certification Ambulatory Surgical Center Healthcare - Associated Infection (ASC-HAI) Prevention Initiative, Recovery Act:</i>		
Administered by Department of Health	93.720 ARRA	20,671
<i>Prevention and Wellness - State, Territories and Pacific Islands, Recovery Act:</i>		
Administered by Department of Health	93.723 ARRA	862
<i>Children's Insurance Program:</i>		
Administered by Department of Health	93.767	9,230,442
<i>State Medicaid Fraud Control Units:</i>		
Administered by Attorney General	93.775	315,673
<i>State Survey and Certification of Health Care Providers and Suppliers:</i>		
Administered by Department of Health	93.777	1,725,258
<i>Medical Assistance Program:</i>		
Administered by Department of Family Services	93.778	3,148,925
Administered by Department of Health	93.778	292,802,294
		295,951,219
<i>Medical Assistance Program, Recovery Act:</i>		
Administered by Department of Health	93.778 ARRA	57,853,825
<i>Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations:</i>		
Administered by Department of Insurance	93.779	104,546
<i>Grants to States for Operation of Qualified High-Risk Pools:</i>		
Administered by Department of Insurance	93.780	636,910
<i>Wyoming Health Insurance Pool (No item found CFDA):</i>		
Administered by Department of Insurance	93.781	93,447
<i>National Bioterrorism Hospital Preparedness Program:</i>		
Administered by Department of Health	93.889	1,215,302
<i>Grants to States for Operation of Offices of Rural Health:</i>		
Administered by Department of Health	93.913	151,696

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>HIV Care Formula Grants:</i>		
Administered by Department of Health	93.917	\$ 594,290
<i>Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease:</i>		
Administered by Department of Health	93.918	133,539
<i>HIV Prevention Activities - Health Department Based:</i>		
Administered by Department of Health	93.940	801,423
<i>HIV Demonstration, Research, Public and Professional Education Projects:</i>		
Administered by Department of Health	93.941	78,568
<i>Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs:</i>		
Administered by Department of Health	93.946	154,133
<i>Block Grants for Community Mental Health Services:</i>		
Administered by Department of Health	93.958	534,321
<i>Block Grants for Prevention and Treatment of Substance Abuse:</i>		
Administered by Department of Health	93.959	3,358,885
<i>Preventive Health Services - Sexually Transmitted Diseases Control Grants:</i>		
Administered by Department of Health	93.977	229,306
<i>Preventive Health and Health Services Block Grant:</i>		
Administered by Department of Health	93.991	226,954
<i>Maternal and Child Health Services Block Grant to the States:</i>		
Administered by Department of Health	93.994	<u>1,404,741</u>
<b>Total U.S. Department of Health and Human Services</b>		<b><u>480,831,771</u></b>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>		
<i>Learn and Serve America - School and Community Based Programs:</i>		
Administered by Department of Education	94.004	<u>18,989</u>
<b>Total Corporation for National and Community Service</b>		<b><u>18,989</u></b>

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

Federal Grantor/Administering State Agency	CFDA Number	Expenditures
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>		
<i>High Intensity Drug Trafficking Areas Program:</i>		
Administered by Attorney General	95.001	\$ 973,803
<b>Total Executive Office of the President</b>		<b>973,803</b>
<b>SOCIAL SECURITY ADMINISTRATION:</b>		
<i>Social Security - Disability Insurance:</i>		
Administered by Department of Workforce Services	96.001	2,767,384
<i>Social Security - Survivors Insurance:</i>		
Administered by Department of Family Services	96.004	142,383
<i>Supplemental Security Income:</i>		
Administered by Department of Family Services	96.006	90,450
<b>Total Social Security Administration</b>		<b>3,000,217</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>		
<i>Community Assistance Program State Support Services Element (CAP-SSSE):</i>		
Administered by Office of Homeland Security	97.023	12,001
<i>Flood Mitigation Assistance:</i>		
Administered by Office of Homeland Security	97.029	742,078
<i>Emergency Management Performance Grants:</i>		
Administered by Office of Homeland Security	97.042	1,644,876
<i>State Fire Training Systems Grants:</i>		
Administered by Fire Prevention and Electrical Safety	97.043	16,138
<i>Assistance to Firefighters Grant:</i>		
Administered by Fire Prevention and Electrical Safety	97.044	24,478
<i>Pre-Disaster Mitigation (PDM) Competitive Grants:</i>		
Administered by Office of Homeland Security	97.047	143,387
<i>Interoperable Emergency Communications:</i>		
Administered by Office of Homeland Security	97.055	15,734

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Homeland Security Grant Program:</i>		
Administered by Office of Homeland Security	97.067	\$ 5,787,515
<i>Buffer Zone Protection Program (BZPP):</i>		
Administered by Office of Homeland Security	97.078	410,868
<i>Earthquake Consortium:</i>		
Administered by Wyoming State Geological Survey	97.082	<u>29,712</u>
<b>Total U.S. Department of Homeland Security</b>		<b><u>8,826,787</u></b>
<b>OTHER FEDERAL FINANCIAL AWARDS:</b>		
<i>Common Core of Data:</i>		
Administered by Department of Education	None	16,338
<i>NAEP State Coordinator:</i>		
Administered by Department of Education	None	113,916
<i>Ed Facts:</i>		
Administered by Department of Education	None	10,891
<i>BLM Coop Agreement:</i>		
Administered by Department of Environmental Quality	None	308,279
<i>DOD Remedial Oversight:</i>		
Administered by Department of Environmental Quality	None	129,242
<i>Pipeline Safety Grant Program:</i>		
Administered by Public Service Commission	None	164,332
<i>Bureau of Reclamation:</i>		
Administered by Department of State Parks and Cultural Resources	None	271,405
<i>Bureau of Land Management:</i>		
Administered by Wyoming State Geological Society	None	14,168
<i>DAM Security:</i>		
Administered by Department of State Parks and Cultural Resources	None	30,790
<i>Social Security Reimbursement Program:</i>		
Administered by Department of Employment	None	129,598
<i>Bureau of Reclamation - Eden Valley Salinity Control Project:</i>		
Administered by State Engineer	None	399,047

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2010**

<b>Federal Grantor/Administering State Agency</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<i>Federal Emergency Management Agency - Dam Safety Program:</i> Administered by State Engineer	None	\$ 65,708
<i>Bureau of Reclamation - Water 2025:</i> Administered by State Engineer	None	134,264
<i>USFWS - Various Projects:</i> Administered by Wyoming Game and Fish Department	None	76,594
<i>Bureau of Land Management - Various Projects:</i> Administered by Wyoming Game and Fish Department	None	559,831
<i>Bureau of Reclamation - Various Projects:</i> Administered by Department of State Parks and Cultural Resources	None	1,084,472
<i>Bureau of Reclamation - Keyhole Project, Recovery Act:</i> Administered by Department of State Parks and Cultural Resources	None ARRA	464
<i>Department of Agriculture - Various Projects:</i> Administered by Wyoming Game and Fish Department	None	422,992
<i>Lead - Niosh:</i> Administered by Department of Health	None	20,547
<i>Vital Records:</i> Administered by Department of Health	None	364,780
<i>Mammography:</i> Administered by Department of Health	None	16,780
<i>Hunt Registry:</i> Administered by Department of Health	None	21,653
<i>Ready Reserve BLM Grant:</i> Administered by Office of State Lands and Investments	None	<u>80,681</u>
<b>Total Other Federal Financial Awards</b>		<u><b>4,436,772</b></u>
<b>Total Federal Financial Awards</b>		<u><b>\$ 1,143,975,900</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 \$578,852; Food Stamps of \$49,897,477; and value of vaccines of \$8,821,855. 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 \$160 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, 2010**

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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, 2010 and have issued their report thereon dated December 30, 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, 2010**

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Identification of major programs:

CFDA Number	Name of Federal Program
10.557	Special Supplemental Nutrition Program for Women, Infants and Children
10.558	Child and Adult Care Food Program
10.664	Cooperative Forestry Assistance
10.688A	Wildland Fire Management (Recovery)
12.400	Military Construction
12.401	* National Guard Military Operations and Maintenance (O&M) Projects
17.002	Labor Force Statistics
17.225	* Unemployment Insurance
17.261	WIA Pilots, Demonstrations, and Research Projects
66.039A	National Clean Diesel Emissions Reduction Program (Recovery)
66.458	* Capitalization Grants for Clean Water State Revolving Funds
66.468	* Capitalization Grants for Drinking Water State Revolving Funds
66.605	Performance Partnership Grants
81.042	* Weatherization Assistance for Low-Income Persons
84.013	Title I Program for Neglected and Delinquent Children
84.287	Twenty-First Century Community Learning Centers
93.558	Temporary Assistance for Needy Families
93.563	* Child Support Enforcement
93.568	Low-Income Home Energy Assistance
93.658	* Foster Care - Title IV-E
93.767	Children's Insurance Program
Cluster	* SNAP Cluster
Cluster	Child Nutrition Cluster
Cluster	* Employment Service Cluster
Cluster	* WIA Cluster
Cluster	* Title I, Part A Cluster
Cluster	* Special Education Cluster (IDEA)
Cluster	* Vocational Rehabilitation Cluster
Cluster	* Early Intervention Services (IDEA) Cluster
Cluster	* Educational Technology State Grants Cluster
Cluster	* Immunization Cluster
Cluster	* CSBG Cluster
Cluster	* CCDF Cluster
Cluster	* Medicaid Cluster

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

- Dollar threshold used to distinguish between Type A and Type B programs: \$3,431,927
- Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes  No

# STATE OF WYOMING

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2010

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### II. FINANCIAL STATEMENT FINDINGS

#### **2010-FSA-01: Audit Adjustments**

**Condition:** 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).

**Criteria:** Under professional standards, significant adjustments to the financial statements, including footnote disclosures, is considered a control deficiency.

**Cause:** State of Wyoming personnel have considerable operational experience, as well as experience in compiling the financial statements and appropriate related footnote disclosures in accordance with accounting principles generally accepted in the United States of America (GAAP). Due to the decentralized accounting structure of the State, the CAFR Division of the State Auditor's Office is charged with the responsibility of obtaining and compiling all of the information from the individual state agencies and preparing the necessary journal entries to prepare the financial statements in accordance with GAAP. Due to the volume of information and the limited time frames, there are limited review processes in regards to the entries that are posted to the accounting system used to convert the State's accounting activity from a cash to an accrual basis to compile the financial statements and appropriate related footnote disclosures in accordance with GAAP.

**Effect:** Significant adjustments posted to the government-wide statements included adjustment of the liability for pollution remediation 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 excise tax receivable, adjustment of the worker's compensation claim liability, adjustment of the unemployment insurance allowance for doubtful accounts, adjustment for trade payables clerically recorded in incorrect funds, adjustment of the allocation of amounts between funds receipted into agency funds, adjustment/recognition of transfers between funds, and adjustment of vouchers payable. In addition, several material reclassification adjustments were posted to the government-wide and individual fund level financial statements.

**Recommendation:** 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. We also recommend that the State develop and implement policies to ensure that there are sufficient resources available to allow for an independent review process to be performed ensuring the propriety of the journal entries posted.

**Auditee Response:** We are pleased the State has received an unqualified opinion on its basic financial statements for the fiscal year ended June 30, 2010. As to the specific findings of the independent auditor, our response will address finding 2010-FSA-01.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2010

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The State Auditor's Office (SAO) concurs with the recommendation and has taken steps to correct the control deficiency. The SAO will implement processes to improve our communication of internal control expectations with state agencies.

SAO will meet with State agencies and review the need to provide accurate and timely information to the CAFR Group, as well as to continue to develop their own internal control processes.

#### **2010-FSA-02: Records for State Land**

**Condition:** 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.

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

**Cause:** The Office of State Land and Investments 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.

**Effect:** 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.

**Recommendation:** We recommend the State develop a system for inventorying and tracking these non-trust lands.

**Auditee Response:** Pursuant to W.S. 36-1-102, the Office of State Lands and Investments (OSLI) is the designated repository of deeds and legal documents for all lands owned by the State of Wyoming. However, the statute does not specifically require other pertinent transaction information, including supporting land value documentation. The Office of State Lands and Investments and the State Auditor's Office are working together and will involve other agencies to provide the necessary data. Once the statutory compliance issue and data interchange standards are established/resolved, the office will incorporate this information into a comprehensive land cataloging system.

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

#### **2010-SA-01: Medical Assistance Program (CFDA #93.778) – Allowable Costs**

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

**Condition:** The State of Wyoming Medicaid Program had a Statement on Auditing Standards (SAS) No. 70 audit performed on its Medicaid Management Information System (MMIS); however, the audit only covered the period January 1, 2010 through June 30, 2010.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2010

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**Criteria:** The Office of Inspector General for the U.S. Department of Health and Human Services has indicated that due to the complexity of the Medicaid Management Information System (MMIS) that an examination of this system be performed by an independent auditor in accordance with the American Institute of Certified Public Accountants (AICPA) Statement of Auditing Standards (SAS) No. 70.

**Cause:** The Wyoming Department of Health was working with the *Centers for Medicare and Medicaid Services (CMS)* to amend the State Plan and the MMIS service provider to include the SAS 70 audit requirement in the contract. As such, the audit was only able to cover the period identified above.

**Effect:** All transactions processed by the MMIS system for the entire year under examination were not covered by the SAS 70 audit.

**Recommendation:** We recommend that the next SAS 70 audit of the MMIS system cover the period July 1, 2010 through June 30, 2011.

**Questioned Costs:** \$0

**Auditee Response:** See Corrective Action Plan

#### **2010-SA-02: Medical Assistance Program (CFDA #93.778) – Eligibility**

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

**Condition:** In a sample of 40 Medicaid participants, two individuals 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 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 regularly reminded of the importance of annual redeterminations of eligibility and setting the alerts in the EPICS system.

**Questioned Costs:** \$0

**Auditee Response:** See Corrective Action Plan

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2010

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#### **2010-SA-03: Medical Assistance Program (CFDA #93.778) – Allowable Costs**

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

***Condition:*** In a sample of 55 Medicaid claim expenditures, in one case the requested documentation for the procedure was not maintained.

***Criteria:*** The Federal regulations applicable to the Medicaid program are found in 42 CFR parts 430 through 456, 1002, and 1007.

***Cause:*** The provider did not provide the required supporting documentation.

***Effect:*** By not providing supporting documentation and improperly coding procedures, the Medicaid program improperly paid benefits.

***Recommendation:*** We recommend the program send notification to service providers about the importance of maintaining required documentation, and the requirement that they provide all supporting documentation if requested. In addition, the notification should remind the providers of the importance of proper coding.

***Questioned Costs:*** Known Error \$31 – Projected Error \$211,523

***Auditee Response:*** See Corrective Action Plan

#### **2010-SA-04: Cooperative Forestry Assistance (CFDA #10.664) – Subrecipient Monitoring**

***Federal Agency:*** Department of Agriculture

***Condition:*** The Program failed to obtain the Single Audit Reports for any of its subrecipients.

***Criteria:*** The requirements for subrecipient monitoring are contained in 31 U.S.C. 7502(f)(2)(b) (Single Audit Act Amendments of 1996 (Pub.L. 104-156)), OMB Circular A-133 (Sec .225 and .400(d)), 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:*** There was a misunderstanding of what needed to be communicated and whose responsibility it was to ensure that the Single Audit Reports were obtained and reviewed.

***Effect:*** By not informing the subrecipients of the Federal A-133 audit requirement and by not obtaining and reviewing the Single Audit Reports, the Program is not effectively monitoring its subrecipients.

***Recommendation:*** We recommend that the Program and the Department work together to implement the necessary procedures to ensure that subrecipients are informed of the audit requirement, and subrecipient Single Audit Reports are obtained and reviewed.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2010

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*Questioned Costs:* \$0

*Auditee Response:* See Corrective Action Plan

#### **2010-SA-05: National Clean Diesel Emissions Reduction Program (CFDA #66.039) – Subrecipient Monitoring**

*Federal Agency:* Environmental Protection Agency

*Condition:* The program used the wrong CFDA number in the agreements with its subrecipients.

*Criteria:* A pass-through entity is responsible for *Award Identification*, which means that at the time of the award, identifying to the subrecipient the Federal award information (i.e., CFDA title and number; award name and number; if the award is research and development; and name of Federal awarding agency and applicable compliance requirements).

*Cause:* The Department had received a similar grant and that CFDA number was mistakenly used.

*Effect:* By not informing the subrecipients of the proper CFDA number there could be confusion in complying with the A-133 Single Audit Requirement.

*Recommendation:* We recommend that the Program inform the subrecipients of the correct CFDA number.

*Questioned Costs:* \$0

*Auditee Response:* See Corrective Action Plan

#### **2010-SA-06: WIA Pilots, Demonstrations, and Research Projects (CFDA #17.261) – Activities Allowed or Unallowed; Allowable Costs/Cost Principles**

*Federal Agency:* Department of Labor

*Condition:* The program did not maintain copies of the *Grant/Agreement Notification of Award/Obligation* or other funding agreements and, as such, had to contact the Federal Awarding Agency to obtain a copy.

*Criteria:* The internal control objective around the *Activities Allowed or Unallowed and Allowable Costs/Cost Principles* compliance requirements is to provide reasonable assurance that Federal awards are expended only for allowable activities and that costs of goods and services charged to Federal awards are allowable and in accordance with the applicable cost principles. One of the elements to achieve this control objective is that grant agreements and cost principles circulars are made available to staff that are responsible for determining activities allowed and allowable costs under Federal awards.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2010

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**Cause:** Over the life of the program, it had been assigned to different individuals and the funding agreements were misplaced.

**Effect:** By not maintaining the funding agreements, the program may have inadvertently misspent program funds.

**Recommendation:** The program now has a copy of the funding agreement, we recommend that it be maintained until the grant is closed out.

**Questioned Costs:** \$0

**Auditee response:** See Corrective Action Plan

#### **2010-SA-07: WIA Pilots, Demonstrations, and Research Projects (CFDA #17.261) – Reporting**

**Federal Agency:** Department of Labor

**Condition:** The program is required to prepare and submit quarterly progress reports; however, the program was only submitting semi-annual reports.

**Criteria:** The *Grant/Agreement Notification of Award/Obligation* indicates that the awardee shall submit quarterly progress reports.

**Cause:** Human error.

**Effect:** By not submitting the required reports, the Federal oversight entity is unable to monitor the grant.

**Recommendation:** The program should contact the Federal oversight entity and request whether the missing reports need to be filed.

**Questioned Costs:** \$0

**Auditee Response:** See Corrective Action Plan

# STATE OF WYOMING

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2010

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Finding	Status
<b><u>2009-SA-01: Allowable Costs</u></b>	
<p>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.</p>	<p>The Wyoming Department of Health contracted for and had a SAS 70 audit performed on the MMIS system for the period 1/1/10-6/30/10. However, since this was the initial SAS 70 audit and it did not cover at least nine months of the period under audit, this finding will be repeated, see 2010-SA-01.</p>
<b><u>2009-SA-02: Matching, Level of Effort, Earmarking</u></b>	
<p>The internal control objective around the <i>Matching, Level of Effort, Earmarking</i> compliance requirement is to provide reasonable assurance that <i>matching, level of effort, earmarking</i> 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:</p>	<p><b>CFDA #93.994</b> – The Program has created a spreadsheet in order to track the earmarking requirements.</p>
<ul style="list-style-type: none"><li>• The Maternal and Child Health Services Block Grant to the States (CFDA #93.994) has a matching and earmarking requirement;</li><li>• 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.</li></ul>	<p><b>CFDA #84.318</b> – The Program Manager of the Ed Tech Program (Clem Jimenez) implemented a tracking system to ensure compliance with the program’s earmarking requirements. (Clem Jimenez – Program Manager; Diane Bailey – Fiscal Officer).</p>
<b><u>2009-SA-03: Reporting</u></b>	
<p>The internal control objective around the <i>Reporting</i> 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.</p>	<p>The Program revised its procedures regarding the preparation and review of required Federal reports, the Program now maintains all support for amounts included on the reports.</p>



STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2010

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Finding	Status
<b><u>2009-SA-04: Special Tests and Provisions – Independent Peer Reviews</u></b>	
<p>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.</p>	<p>The Program has revised its procedures regarding the independent peer review process and now ensures that all required peer reviews are performed.</p>
<b><u>2009-SA-05: Schedule of Federal Financial Assistance</u></b>	
<p>The Office of Management and Budget (OMB) Circular A-133 <i>Audits of States, Local Governments, and Non-Profit Organizations</i> 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&amp;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.</p>	<p>The Wyoming Military Department implemented a system whereby the monthly grant activity can be reconciled to the State’s accounting system.</p>
<b><u>2009-SA-06: Reporting</u></b>	
<p>The internal control objective around the <i>Reporting</i> 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.</p>	<p>At the end of every quarter, the Fiscal Officer for the State Engineer’s Office works with his program managers to complete the required reporting on all grants.</p>

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended June 30, 2010

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Finding	Status
<b><u>2009-SA-07: Subrecipient Monitoring</u></b>	
<p>The internal control objective around the <i>Subrecipient Monitoring</i> 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:</p>	<p><b>CFDA # Eden Valley</b> – The Program contacted the sole subrecipient and informed them that the funds they received were subject to the A-133 audit requirement. Furthermore, the audit report was obtained and reviewed.</p>
<ul style="list-style-type: none"><li>• 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.</li><li>• U.S. Department of Education – Reading First State Grants (CFDA #84.357) – Administered by the Department of Education.</li></ul>	<p><b>CFDA #84.357</b> – The grant award letters for the Program were revised to include the A-133 audit requirement.</p>
<b><u>2009-SA-08: Procurement, Suspension and Debarment</u></b>	
<p>The internal control objective around the <i>Procurement, Suspension and Debarment</i> 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.</p>	<p>The Wyoming Department of Education Finance Unit implemented procedures to ensure that when applicable suspension and debarment checks are performed.</p>
<b><u>2009-SA-09: Medicaid Cluster (CFDA #93.775, #93.777, #93.778)</u></b>	
<p><b>Federal Agency:</b> Department of Health and Human Services</p>	<p><b>Status:</b> See 2010-SA-02</p>
<p>In a sample of 23 Medicaid participants, it was noted that one individual did not undergo an annual redetermination of eligibility.</p>	

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2010

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Finding	Status
<p><b><u>2009-SA-10: Medicaid Cluster (CFDA #93.775, #93.777, #93.778)</u></b></p>	
<p><i>Federal Agency:</i> Department of Health and Humans Services</p>	<p><i>Status:</i> See 2010-SA-03</p>
<p>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.</p>	
<p><b><u>2009-SA-11: Maternal and Child Health Services Block Grant to the States (CFDA #93.994)</u></b></p>	
<p><i>Federal Agency:</i> Department of Health and Humans Services</p>	<p>The Program revised its procedures regarding the preparation and review of required Federal reports, the Program now maintains all support for amounts included on the reports.</p>
<p>The <i>Title V Application/Annual Report</i> was submitted with figures the program manager was unable to provide support for.</p>	
<p><b><u>2009-SA-12: Block Grants for Community Mental Health Services (CFDA #93.958)</u></b></p>	
<p><i>Federal Agency:</i> Department of Health and Humans Services</p>	<p>The Program has revised its procedures regarding the independent peer review process and now ensures that all required peer reviews are performed.</p>
<p>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.</p>	
<p><b><u>2009-SA-13: Block Grants for Community Mental Health Services (CFDA #93.958)</u></b></p>	
<p><i>Federal Agency:</i> Department of Health and Humans Services</p>	<p>The Program has revised its memorandum's of understanding and now includes the suspension and debarment language as well as the A-133 audit requirement.</p>
<p>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.</p>	
<p><b><u>2009-SA-14: Eden Valley Salinity Control Project (CFDA # None; Cooperative Agreement No. 05-FG—40-2445)</u></b></p>	
<p><i>Federal Agency:</i> U.S. Department of Interior – Bureau of Reclamation</p>	<p>At the end of every quarter, the Fiscal Officer for the State Engineer's Office works with his program managers to complete the required reporting on all grants.</p>
<p>The State Engineer's Office did not prepare the required financial or performance reports.</p>	

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2010

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Finding	Status
<p><b><u>2009-SA-15: Eden Valley Salinity Control Project (CFDA # None; Cooperative Agreement No. 05-FG—40-2445)</u></b></p> <p><i>Federal Agency:</i> U.S. Department of Interior – Bureau of Reclamation</p> <p>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.</p>	<p>The Program contacted the sole subrecipient and informed them that the funds they received were subject to the A-133 audit requirement. Furthermore, the audit report was obtained and reviewed.</p>
<p><b><u>2009-SA-16: Capitalization Grants for Drinking Water State Revolving Funds (CFDA #66.468)</u></b></p> <p><i>Federal Agency:</i> Environmental Protection Agency</p> <p>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.</p>	<p>The Program revised its tracking procedures and now ensures that all required single audit reports are obtained.</p>

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# **EXHIBIT I**

## **CORRECTIVE ACTION PLAN**

**STATE OF WYOMING**  
**CORRECTIVE ACTION PLAN**  
**JUNE 30, 2010**

The following are the corrective action plans for the *Findings and Questioned Costs for Federal Awards* reported in the June 30, 2010 Compliance Report for the State of Wyoming.

**2010-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 (FY 10) was for the period of January 1, 2010 - June 30, 2010 (performed by an independent auditor). The review period was for a partial year due to a delay in approval of the contract by CMS. The contract to perform the SAS 70 was in effect beginning August 2010, but the independent auditors were already engaged in other audits so a decision was made to perform a partial SAS 70 audit (six-month period). The full audit period for FY 2011 will be for the period of July 1, 2010 through June 30, 2011 and any subsequent SAS 70 audits will be performed beginning July 1 and ending June 30. The review document for FY 2011 will be delivered to OHCF by October 1, 2011.

*Anticipated Completion Date:* October 1, 2011

**2010-SA-02. Eligibility**

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

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

*Corrective Action Planned:* The Department of Family Services is responsible for eligibility determination for the Medicaid program. The current eligibility system has limitations on collecting renewal dates for enrollees. The ability to set a renewal date in EPICS is not available to all Medicaid program types. The Department of Family Services is currently working on a system change that will require that a renewal date be included on all records. Until that change is implemented, the renewal dates for certain program types are monitored manually and are, therefore, subject to human error.

*Anticipated Completion Date:* At this time, we do not have a date as to when this change will be implemented. The Department of Family Services is currently working on a system change that will require that a renewal date be included on all records. Until that change is implemented, the renewal dates for certain program types are monitored manually.

**2010-SA-03. Allowable Costs / Cost Principles**

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

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

*Corrective Action Planned:* This was a Long-Term Care Waiver provider that was supplying the lifeline service. He did not provide documentation that showed he was checking the service monthly to make sure it worked. The cost is \$30.95 per month. We educated him on the phone while we were trying to get the documentation and again when we sent the recovery letter. The payment has been recovered.

*Anticipated Completion Date:* Completed

**2010-SA-04. Subrecipient Monitoring**

**Cooperative Forestry Assistance (CFDA #10.664)** - Administered by the Office of State Lands & Investments - Forestry Division:

*Contact:* Bill Haagenson, (307) 777-5662

*Corrective Action Planned:* To further improve compliance with sub-recipient monitoring responsibilities, the agency will include the following additional language with any future awards: "A copy of any audit report(s) generated as a result of an audit under the provisions of OMB Circular A-133 shall be submitted to the Wyoming State Forestry Division. Electronic copies are preferred." Audit reports will be reviewed for compliance by the appropriate program manager and copies of the audit reports will be retained.

*Anticipated Completion Date:* June 30, 2011

**2010-SA-05. Subrecipient Monitoring**

**National Clean Diesel Emissions Reduction Program (CFDA #66.039)** - Administered by the Department of Environmental Quality:

*Contact:* Steve Toalson, (307) 777-5933

*Corrective Action Planned:* The Department of Environmental Quality has informed the subrecipients of the correct CFDA Number via letter.

*Anticipated Completion Date:* Completed

**2010-SA-06. Activities Allowed or Unallowed; Allowable Costs / Cost Principles**

**WIA Pilots, Demonstrations, and Research Projects (CFDA #17.261)** - Administered by the Department of Workforce Services:

*Contact:* Angie Buchanan, (307) 777-6152

*Corrective Action Planned:* The Program has received all of the grant guidance and grant applications and put all of the information in note books by grant year.

*Anticipated Completion Date:* Completed

**2010-SA-07. Reporting**

**WIA Pilots, Demonstrations, and Research Projects (CFDA #17.261)** - Administered by the Department of Workforce Services:

*Contact:* Jeanette Pickinpaugh, (307) 777-7106

*Corrective Action Planned:* In the second year to the Career Training Pilot Project, the guidance from DOL regarding implementation of the program changed. The changes meant the database interface with WOLFS no longer worked. All quarterly reports were completed. However, due to the problem with the database payment system, all reports had to be completed manually and were not completed in a timely manner.

Because this was a pilot program, the database should have been created with an ease for modifications with changes in DOL guidance. All future pilot programs which DWS administers will be approached in this manner. Also, a backup method of creating reports will be in place so reports can be made accurately and timely.

*Anticipated Completion Date:* June 30, 2011