STATE OF WYOMING

STATE AUDITOR'S OFFICE

Agency 003

ANNUAL REPORT

FY 2024

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KRISTI J. RACINES

STATE AUDITOR

<p style="text-align:center">**Wyoming Annual Report**
FY 2024</p>

General Information

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Statutory References

W.S. 9-1-401 – W.S. 9-1-408 - state auditor, general duties.
W.S. 9-1-403 – Annual Financial Report
W.S. 9-1-415 – Collection of debts due the state; discharge of uncollectible debts.
W.S. 9-1-417 – W.S. 9-1-418 – Interfund loans; repayment; maximum amount.
W.S. 9-2-1005 – Payment of warrants; budget powers of governor; agency budgets; federal funds; new employees.
W.S. 9-2-1008 – Unexpended, unobligated funds to lapse or be carried over; duty of auditor; reporting.
W.S. 9-2-1009 – Non-appropriated revenues to be transferred by auditor upon lapse, conversion or otherwise becoming state property.
W.S. 9-4-103 – Account of expenditures; public inspection; vouchers for allowances.
W.S. 9-4-105 – Cancellation of unpaid state warrants.
W.S. 9-4-107 – Balancing of accounts.
W.S. 9-4-204 – Funds established; use thereof.
W.S. 9-4-207 – Disposition of unexpended appropriations.
W.S. 9-4-214 – Control and budgetary accounts; uniform accounting systems.
W.S. 9-4-217 – Uniform state accounting system.

Contribution to Wyoming Quality of Life

The State Auditor (Auditor) is an elected official and is Wyoming's comptroller, chief accountant, official custodian of accounting records and accounts, chief fiscal control officer, and state payroll officer. W.S. 9-1-402. Design and maintenance of the state's uniform electronic accounting system (electronic accounting system), which tracks the state's revenue, budget, and expenditure transactions, is the Auditor's responsibility. W.S. 9-4-217. Additionally, the State Auditor's Office (SAO) prepares Wyoming's annual financial report known as the annual comprehensive financial report (ACFR). W.S. 9-1-403(a)(v).

The SAO contributes to Wyoming's quality of life by accounting for and tracking state monies, ensuring the state's financial obligations are paid, and preparing the state's financial records. The Auditor is statutorily required to implement internal controls necessary to assure assets are properly safeguarded, accounting entries are accurate and reliable, and assets and resources are being utilized consistent with the requirements of law. W.S. 9-4-217. The SAO helps ensure Wyoming state government is a responsible steward of state assets and that the government effectively responds to the needs of residents and guests.

Basic Information

The SAO has 23 authorized full-time positions.

Clients Served

The SAO serves Wyoming residents, vendors doing business with the state, State of Wyoming employees, and approximately 91 state agencies.

Budget Information

The SAO's budget for the 2025-2026 biennium is $16,029,316 and is 100% general fund.

Primary Responsibilities

The SAO's primary responsibilities include (1) accounting for and tracking state monies, (2) ensuring the state's financial obligations are paid, and (3) preparing the state's financial records.

Four divisions support the SAO: (1) Administration, (2) Fiscal, (3) Accounting, and (4) Technology.

Administration: The administration division is responsible for monitoring contracts that support the state's electronic accounting system, coordinating training for state agencies, responding to public records requests, and supporting the State Auditor in her statutorily required duties (e.g. participation on the State Loan and Investment Board).

Fiscal: The fiscal division is responsible for vendor management and supporting major components of the state's electronic accounting system, specifically the Wyoming Online Financial System (WOLFS) and Human Resource Management (HRM). This division enrolls and maintains vendors in the electronic accounting system (so vendors can receive payment through WOLFS for goods and services provided to the state) and reconciles all warrants and electronic funds transfer (EFT) transactions made to vendors. Additionally, this division maintains and supports the development of reports within the system. The reporting component of the system is called infoAdvantage®. Reports generated in infoAdvantage® are used by state agencies to review and analyze financial data. The fiscal division is responsible for supporting the state's purchasing card (P-Card) program, delivering fiscal training, performing federal tax reporting functions (e.g. issuing 1099s to vendors) and operating a helpdesk.

The fiscal division is also responsible for supporting and processing the state's payroll, tracking employee time and attendance and providing state employees access to self-service resources. Additionally, the fiscal division completes payroll reporting, provides payroll support to state agencies, reports and deposits federal taxes (941s and 945s), issues federal tax reports (W-2s and 1095s) and processes child support, garnishments and employee benefit provider payments. The division also supports payroll reporting in infoAdvantage®, develops and delivers payroll training and operates a helpdesk.

Technology: The technology division (or technical division) is responsible for the technical support of the state's electronic accounting system. This division creates and maintains custom code for specific jobs and procedures, monitors batch processing, prints paper warrants, generates electronic payments and tax reporting, monitors system operations, tests and certifies interfaces and loads payment request files and time card files. Additionally, this division is responsible for the development and maintenance of websites and support of the transparency platform, WyOpen.gov.

Accounting: The accounting division is responsible for preparation, compilation and publication of the Annual Comprehensive Financial Report (ACFR) and serves as the main contact for the annual external state audit. This division maintains the state's fiscal accounts along with the legal appropriation budget (authority to spend) within the state's electronic accounting system. Additionally, the accounting division tracks all non-obligated general fund reversions, maintains fixed asset reporting and monitors state agency internal controls through the administration of a pre-audit process. The accounting division also provides fiscal and budget training to state agency staff.

Wyoming State Auditor's Office Organizational Chart
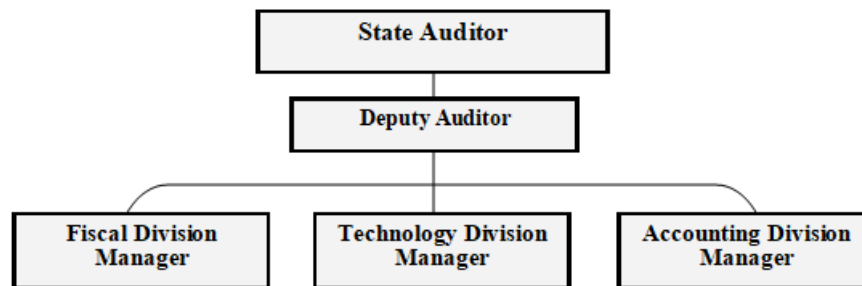
Electronic Accounting System: In order to account for and track state monies the SAO must maintain an electronic accounting system, ensure state agency users know how to use the system and provide public access to non-confidential transactions made in the electronic accounting system. The SAO contracts with CGI Technologies for use of their Advantage ERP® software to operate and host the electronic accounting system. All branches of government and state agencies use the system either through direct entry or through system interfaces.

As mentioned above, the electronic accounting system consists of three major components: WOLFS, HRM, and infoAdvantage®. There are 733 WOLFS users, 220 HRM users and 800 infoAdvantage® users and some users may have access to multiple components. The SAO maintains the security and workflow for user access into the secure system and participates in an external IT audit of the system each year. The SAO tracks fund balances and cash balances and reconciles to the State Treasurer's account balances.

Performance Highlights and Accomplishments

The information listed below summarizes results and outcomes achieved by the SAO between July 1, 2023 and June 30, 2024. The summarization lists SAO performance measures, highlighting accomplishments achieved under each measure.

1. **Availability and reliability of the electronic accounting system (Performance Measure #1)**
   a. **Sub-measure: Percentage of time the electronic accounting system applications (WOLFS, HRM and infoAdvantage®) are available to users.** The WOLFS system was available to users from 6:30 a.m. to 6:30 p.m. Monday through Friday and on weekends from 6:30 a.m. to 10:00 p.m., except for monthly cycle work and system maintenance. The SAO was able to complete routine annual fiscal year-end close processing in July 2024 without any system downtime or impact to users. Year-end work was completed over a weekend by the Technology Division. WOLFS was available to users 99.76% of the planned schedule during FY2024. The HRM system was available from 6:30 a.m. to 8:00 p.m. Monday through Friday and on weekends for the same time. When the monthly HRM pay cycle is processing, the system is unavailable to users for three working days each month. The HRM system was available 99.76% of the planned schedule during FY2024. The infoAdvantage® system was available to users from 6:30 a.m. to 6:30 p.m. Monday through Friday and on weekends from 6:30 a.m. to 10:00 p.m., except for monthly cycle work and system maintenance. The infoAdvantage® system was available 99.71% of the planned schedule during the FY2024. ESS and MSS were available to users twenty-four hours, seven days a week except for database refreshment cycles, during system maintenance weekends and for each monthly HRM pay cycle.
   b. **Sub-measure: The number and dollar amount of vendor payments processed annually.** Between July 2023 and June 2024, the SAO processed $8.1 billion in payments on behalf of the State of Wyoming. This consisted of 247,850 electronic payments totaling $5,887,310,663 and 159,393 warrants (paper checks) totaling $2,217,568,349.
   c. **Sub-measure: The number and dollar amount of payroll records processed annually.** Between July 2023 and June 2024, the SAO processed payroll payments to approximately 10,712 unique employees for a total of $436 million; 98.44% by electronic payment and 1.56% by warrant.
   d. **Sub-measure: The number of electronic accounting system and other technology enhancements deployed to improve system functionality, user experience, and transparency.**
      i. The SAO utilizes an electronic ticketing system to track end-user (helpdesk) questions and requests. The ticketing system is used by all divisions within the agency to ensure that agencies and system users receive timely and accurate responses. The SAO tracks three (3) primary ticketing metrics: (1) ticket volume; (2) response time; and (3) resolution time. Tickets that remain open for over 30 days are escalated and reviewed by the deputy auditor. In FY2024, the SAO received and processed approximately 15,266 tickets between all divisions and a majority of tickets were responded to (in under 3 hours) and resolved (in under 5 hours) on the same day.
      ii. The SAO continued to evaluate, clean-up and modernize expenditure coding within the chart of accounts. In June, 2024, the SAO published an updated listing of expenditure and revenue codes.
      iii. The SAO continues to explore new functionality that could assist the State of Wyoming in identifying and achieving efficiencies. Now that the system has been upgraded and leverages the ADV4 platform, the SAO receives new feature sets in April, August and November of each year. Each feature set will be evaluated and

tested to identify new functionality that can be released to agencies – moving forward the SAO will consistently and routinely roll-out new features for agency utilization. In FY2024, the SAO deployed two feature sets (FS2-2023 and FS3-2023). FS1-2024 was deployed in August, 2024.

iv. The SAO is continuing the time clock pilot; this pilot project has started and new timeclocks will be delivered and installed beginning in October, 2024.

v. The SAO has negotiated with CGI for access to the "full" ADV4 Suite which includes: WOLFS, HRM (including time clocks), procurement (including vendor self-service, Insight® (replacement of InfoAdvantage), performance budgeting and intelligence tools.

e. **Sub-measure: The number of interfaces developed and successfully operating to automatically process payment documents received from agencies.**

i. Between July 2023 and June 2024, the technology division completed 11 unique payroll interfaces and 48 unique WOLFS interfaces.

ii. In FY2024, several state agencies deployed new systems that required additional interface development, specifically, the Wyoming Department of Family Services "Eligibility Payment Information Computer System (EPICS)" and the Wyoming Department of Revenue, Liquor Division's "Liquor365". Several other state agencies began development of new systems or conversion of old systems to new platforms that required additional interface certifications, specifically, the Wyoming Department of Workforce Services "Workforce Development Training Funds (WDTF Grants)" system, Wyoming Department of Workforce Services "HIREWyo" system, the Wyoming Department of Workforce Services "Case Management" system, the Wyoming Department of Education's "Federal Grants Management" system, the Department of Family Services' "Child Care" system and the Department of Family Services' "WyoSafe" system. The SAO is working closely with these agencies to ensure that these new systems interface seamlessly with the SAO's electronic accounting system. Additionally, as part of the ADV4 upgrade, the technology division implemented AdvantageConnect, a module within the system that allows vendor and payment interfaces to be efficiently uploaded, verified and processed. The technology division continues to work to modify and update existing agency interfaces (removing outdated code) and train agencies on how to use and leverage AdvantageConnect.

2. **A well-informed, trained, and supported user base of the electronic accounting system (Performance Measure #2)**

The SAO continues to operate a comprehensive training program and has continued to expand and develop trainings. The SAO continued to offer both in-person and virtual trainings in FY2024.

a. **Sub-measure: The average number of attendees at each training.**

i. The average number of registered attendees per training is 10.

b. **Sub-measure: The number and variety of trainings developed and delivered to users.**

i. The SAO staff conducted a total of 73 training classes to over 40 agencies and 774 unique individuals.

ii. The fiscal division conducted a total of 26 fiscal related classes that included General Accounting Expenditures, Vendor Management, Procurement Transactions, Refunds and Revenues, Paying Encumbrances, Purchasing Card, Stop Payments, Final Discards, Reissuing Checks and Business Intelligence.

iii. The accounting division conducted 23 classes on Fixed Assets, Object and Sub-Object Expenditure Coding, Schedule of Expenditures of Federal Awards,

Introduction to Budget, Intermediate Budget, Advanced Budget, Internal Exchange Transactions, Travel Reimbursements, Reversions, Write-Off Training and GASB 96, Subscription Based Information Technology Arrangements (SBITAs). An annual audit meeting was held on June 24th to help prepare agencies for the upcoming ACFR.

iv. The fiscal division conducted 24 payroll related classes including Employee Role and Timesheet Lifecycle, Manager Role - A Supervisor's Perspective, Payroll Onboarding and Offboarding and Payroll Business Intelligence.

v. In addition to offering standard trainings, the fiscal division updated user manuals, developed training guides, and released targeted communication to highlight new feature set functionality. SAO training staff is now leveraging NeoGov "Learn" as a training platform. Additionally, SAO is leveraging ADV4 training tools like Advantage Assistant® to produce videos and guided walk-through to assist users.

c. **Sub-measure: The number of superior ratings on training surveys completed by training attendees.** Satisfaction surveys are distributed at the end of every class. While completion of the survey is not required, the SAO received great feedback, including 204 superior ratings over the course of the year. Feedback is utilized to evaluate and alter class structure and content, as well as for employee development.

3. **Timely and accurate vendor and payroll payments (Performance Measure #3)**
   a. **Sub-measure: Timely processing of agency requests to add new vendors.** In FY2024, the fiscal division processed an average of 970 vendor additions and changes per month and approximately 4,305 new vendors were added to WOLFS. The SAO continues to monitor vendor management processing with a focus on reducing vendor enrollment timeframes while still maintaining critical controls to protect against vendor fraud. The SAO continually evaluates controls related to vendor banking change requests.
   b. **Sub-measure: The number and dollar amount of vendor payments processed timely.** In FY2024, the SAO processed $8.1 billion in payments on behalf of the State of Wyoming. This total consisted of 407,243 vendor payments, 61% of which were distributed by electronic fund transfers and 39% distributed by warrants (paper checks).
   c. **Sub-measure: The number and dollar amount of payroll records processed timely.** The SAO made 105,546 payroll payments for the year, which is an average of 8,795.5 per month. Of those payments 98.44% were electronic and 1.56% were warrants (paper checks). The dollar total of these payments was $436,295,841.

4. **Timely issuance of the Annual Comprehensive Financial Report (ACFR) with a clean audit opinion (Performance Measure #4)**
   a. **Sub-measure: The submission of the ACFR by December 31st of each calendar year**. The preliminary FY 2023 ACFR was completed by December 31, 2023. The fiscal year 2023 ACFR was dated February 9, 2024 and released on February 15, 2024.
   b. **Sub-measure: The attainment of a certificate of achievement from the Government Finance Officers Association.** The SAO received their 27th achievement award for excellence in financial reporting, which is given by the Government Finance Officers Association (GFOA), for its June 30, 2022 ACFR. The GFOA Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting and receipt of this award represents a significant accomplishment for the State of Wyoming. The state has submitted its June 30, 2023 ACFR for consideration as well.
   c. **Sub-measure: The successful implementation of Governmental Accounting Standards Boards requirements.** The accounting division implemented a significant

Governmental Accounting Standards Boards (GASB) requirement in FY2023, GASB 96 (subscription-based information technology arrangements (SBITAs)).

    d. **Sub-measure: Routine review of accounts and funds**. The SAO continues to encourage agencies, where appropriate, to utilize segregated accounts (like the FED, 301, and REV accounts) to assist with accurate ACFR reporting. Additionally, SAO performs routine reviews of "old" accounts and funds to determine whether or not dissolution or segregation is appropriate.

5. **Issuance of, and adherence to, strong internal controls and policies in order to protect state assets and records (Performance Measure #5)**

    a. **Sub-measure: The number and dollar amount of transactions reviewed as part of the pre-audit process.** In FY2024, the accounting division requested and reviewed 3,013 individual transactions from 66 unique agencies, totaling $28,987,205. The accounting division reviewed 332 pandemic-related transactions between July 1, 2023 through June 30, 2024 totaling $9,218,691 (e.g. American Rescue Plan Act). The accounting division also reviewed 403 travel-related transactions during this time totaling $88,054. The fiscal division automated several pre-audit payroll processes to verify accurate data is entered by agencies prior to each monthly payroll run. In FY2024, the fiscal division will continue to pre-audit payroll data to ensure complete and accurate payroll processing.

    b. **Sub-measure: The number of agencies using cost accounting to monitor and leverage the expenditure of federal funds.** There were 28 agencies that filed a federal Schedule of Expenditure of Federal Awards (SEFA) report in FY2024. Of those 28 agencies, 19, or 68%, are using cost accounting to track federal funds. An additional four agencies are using cost accounting to track various funding specific to their agency needs. The SAO continues to work closely with additional agencies in an effort to expand cost accounting throughout the state.

    c. **Sub-measure: Successful management of the state's purchasing card program.** The SAO manages the state's purchasing card program, which provides state agencies access to credit cards to make various purchases. In FY2024, the State of Wyoming leveraged p-cards to make approximately $21.8 million in expenditures. The SAO continually evaluates p-card policies and processes to ensure adherence to strong internal controls and processes. An RFP for a purchasing card vendor was released in November, 2023 and UMB Financial Corporation (dba UMB Bank) was selected. The term of this new contract with UMB Bank expires on July 30, 2028.

6. **Promotion of transparency through readily available access to the state's financial information (Performance Measure #6)**

    a. The SAO continues to manage and operate WyOpen.gov, a transparency website. The goal of the site is to post non-confidential payments online, i.e. the state's "checkbook". The site experienced a slight decrease in traffic in FY2024, receiving over 125,329 visits between July 1, 2023 and June 30, 2024 and averaging approximately 10,444 hits per month. WyOpen displays five years of expenditure data.

7. **Support and assistance in the expenditure and reporting of federal stimulus funds (Performance Measure #7)**

    a. The SAO continued to support agencies in operating and closing out various ARPA programs, specifically assisting with vendor enrollment, adding additional expenditure codes (for reporting), developing interfaces, and making payments.

Conclusion

The State Auditor's Office made significant achievements between July 1, 2023 through June 30, 2024. The SAO's primary focus for the next year will be the timely and accurate submission of the 2024 ACFR, successful deployment of multiple ADV4 feature sets and the time clock pilot. The SAO is excited about access to the full ADV4 suite, which will provide end users with new system modules.