

# *Compliance Report*

*Entity Identification Number 83-0208667*

*Fiscal Year Ended June 30, 2025*



# STATE OF WYOMING

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MHP Assurance Services, LLP

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

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

We have audited, 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, 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, 2025, and the related notes to the financial statements, which collectively comprise the State's basic financial statements, and have issued our report thereon, dated December 22, 2025. Our report includes a reference to other auditors who audited the financial statements of the University of Wyoming, the University of Wyoming Foundation (a component unit of the University of Wyoming), the Wyoming Community Development Authority, and the Wyoming Retirement System, as described in our report on the State's financial statements. The financial statements of the University of Wyoming Foundation were not audited in accordance with *Government Auditing Standards*. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Report on Internal Control Over Financial Reporting**

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 a 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 deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2025-002, 2025-005, 2025-008, 2025-009, 2025-012, 2025-013, 2025-015, and 2025-016 to be material weaknesses.

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 deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2025-001, 2025-003, 2025-004, 2025-006, 2025-007, 2025-010, 2025-011, and 2025-014 to be significant deficiencies.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the State's financial statements are free from 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 financial statements. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying Schedule of Findings and Questioned Costs as items 2025-010, 2025-015, and 2025-016.

### **The State's Response to Findings**

*Government Auditing Standards* require the auditor to perform limited procedures on the State's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The State's response was not subjected to the other auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the response.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

MHP Assurance Services, LLP

Cheyenne, Wyoming  
December 22, 2025



MHP Assurance Services, LLP

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE  
FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE, AND REPORT  
ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

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

**Report on Compliance for Each Major Federal Program**

***Qualified and Unmodified Opinions***

We have audited the State of Wyoming’s (the State) compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget’s *Compliance Supplement* that could have a direct and material effect on each of the State’s major Federal programs for the year ended June 30, 2025. The State’s major Federal programs are identified in the Summary of Independent Auditor’s Results section of the accompanying Schedule of Findings and Questioned Costs.

***Qualified Opinions on Certain Major Federal Programs Identified in the Following Table***

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the following programs for the year ended June 30, 2025:

Federal Assistance Listing Number	Program or Cluster Name
66.458	Clean Water State Revolving Fund
66.468	Drinking Water State Revolving Fund
81.042	Weatherization Assistance for Low-Income Persons
93.069	Public Health Emergency Preparedness
93.268	Immunization Cooperative Agreements
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases
93.558	Temporary Assistance for Needy Families

**Unmodified Opinion on Each of the Other Major Federal Programs**

In our opinion, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major Federal programs identified in the Summary of Independent Auditor’s Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2025.

**Basis for Qualified and Unmodified Opinions**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the State and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major Federal program. Our audit does not provide a legal determination of the State’s compliance with the compliance requirements referred to above.

**Matter Giving Rise to Qualified Opinion on Certain Major Federal Programs**

As described in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding the following:

Federal Assistance Listing Number	Program or Cluster Name	Compliance Requirement	Finding Number
66.458	Clean Water State Revolving Fund	Matching	2025-026
66.468	Drinking Water State Revolving Fund	Matching	2025-026
81.042	Weatherization Assistance for Low-Income Persons	Reporting	2025-028
93.069	Public Health Emergency Preparedness	Activities Allowed or Unallowed Cash Management	2025-023
93.268	Immunization Cooperative Agreements	Reporting	2025-018
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	Reporting	2025-018
93.558	Temporary Assistance for Needy Families	Reporting	2025-028

Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to these programs.

**Other Matter - Federal Expenditures Not Included in the Compliance Audit**

The State’s basic financial statements include the operations of the University of Wyoming, the Wyoming Business Council, the Wyoming Community Development Authority, the Wyoming Department of Transportation, and the Wyoming Energy Authority, which expended \$714,637,152 in Federal awards that are not included in the State’s Schedule of Expenditures of Federal Awards during the year ended June 30, 2025.

Our compliance audit, described in the Qualified and Unmodified Opinions section of our report, does not include the operations of the Wyoming Business Council, the Wyoming Department of Transportation, or the Wyoming Energy Authority because these entities had separate audits of compliance performed by us in accordance with the Uniform Guidance. Our compliance audit, described in the Qualified and Unmodified Opinions section of our report, also does not include the operations of the University of Wyoming or the Wyoming Community Development Authority because these entities engaged other auditors to perform audits of compliance performed in accordance with the Uniform Guidance.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the State's Federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the State's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the State's compliance with the requirements of each major Federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the State's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the State's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed other instances of noncompliance that are required to be reported in accordance with the Uniform Guidance and are described in the accompanying Schedule of Findings and Questioned Costs as items 2025-020 through 2025-022, 2025-024, 2025-027, 2025-029, 2025-032, 2025-034, and 2025-036. Our opinion on each major Federal program is not modified with respect to these matters.

*Government Auditing Standards* require the auditor to perform limited procedures on the State's response to the noncompliance findings identified in our compliance audit and described in the accompanying Schedule of Findings and Questioned Costs. The State's response was not subjected to the other auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*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 a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2025-018, 2025-023, 2025-025, 2025-026, 2025-028, and 2025-036 to be material weaknesses.

*A significant deficiency in internal control over compliance* is a deficiency, or a 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 2025-017, 2025-019 through 2025-022, 2025-024, 2025-027, and 2025-029 through 2025-035 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* require the auditor to perform limited procedures on the State's response to the internal control over compliance findings identified in our compliance audit and described in the accompanying Schedule of Findings and Questioned Costs. The State's response was not subjected to the other auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon, dated December 22, 2025, which contained unmodified opinions on those financial statements.

We did not audit the financial statements of the University of Wyoming, the University of Wyoming Foundation (a component unit of the University of Wyoming), or the Wyoming Community Development Authority, which are shown as discretely presented component units. In addition, we did not audit the financial statements of the Wyoming Retirement System, which is shown as a fiduciary fund. Those financial statements were audited by other auditors, whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts included for the University of Wyoming, the University of Wyoming Foundation, the Wyoming Community Development Authority, and the Wyoming Retirement System, are based solely on the reports of the other auditors.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*MHP Assurance Services, LLP*

Cheyenne, Wyoming  
March 31, 2026

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Provided to Subrecipients	Total Federal Expenditures
<b>Supplemental Nutrition Assistance Program (SNAP) Cluster:</b>			
U.S. Department of Agriculture:			
SNAP	10.551	\$ -	\$ 62,085,845
State Administrative Matching Grants for SNAP	10.561	2,665,044	9,717,698
<b>Total SNAP Cluster</b>		<u>2,665,044</u>	<u>71,803,543</u>
<b>Child Nutrition Cluster:</b>			
U.S. Department of Agriculture:			
School Breakfast Program	10.553	4,984,018	5,004,843
National School Lunch Program	10.555	18,143,249	18,175,938
Special Milk Program for Children	10.556	11,077	11,077
Summer Food Service Program for Children	10.559	1,375,490	1,375,490
Fresh Fruit and Vegetable Program	10.582	2,072,405	2,139,870
<b>Total Child Nutrition Cluster</b>		<u>26,586,239</u>	<u>26,707,218</u>
<b>Food Distribution Cluster:</b>			
U.S. Department of Agriculture:			
Commodity Supplemental Food Program	10.565	20,820	21,890
Emergency Food Assistance Program (Administrative Costs)	10.568	133,271	135,679
COVID-19 Emergency Food Assistance Program (Administrative Costs)	10.568	200,340	200,340
<i>Total Emergency Food Assistance Program (Administrative Costs)</i>		<u>333,611</u>	<u>336,019</u>
Emergency Food Assistance Program (Food Commodities)	10.569	1,719,158	1,719,158
<b>Total Food Distribution Cluster</b>		<u>2,073,589</u>	<u>2,077,067</u>
<b>Fish and Wildlife Cluster:</b>			
U.S. Department of the Interior:			
Sport Fish Restoration Program	15.605	337,983	6,112,712
Wildlife Restoration and Basic Hunter Education	15.611	1,290,552	19,661,095
Enhanced Hunter Education and Safety Program	15.626	-	80,000
<b>Total Fish and Wildlife Cluster</b>		<u>1,628,535</u>	<u>25,853,807</u>
<b>Employment Service Cluster:</b>			
U.S. Department of Labor:			
Employment Service/Wagner-Peyser Funded Activities	17.207	-	3,765,732
Job for Veterans State Grants	17.801	-	479,764
<b>Total Employment Service Cluster</b>		<u>-</u>	<u>4,245,496</u>

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, *Continued***  
**Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Provided to Subrecipients	Total Federal Expenditures
<b>Workforce Innovation and Opportunity Act (WIOA) Cluster:</b>			
U.S. Department of Labor:			
WIOA Adult Program	17.258	\$ -	\$ 1,871,370
WIOA Youth Activities	17.259	-	2,594,895
WIOA Dislocated Worker Formula Grants	17.278	-	771,607
<b>Total WIOA Cluster</b>		<u>-</u>	<u>5,237,872</u>
<b>Highway Safety Cluster:</b>			
U.S. Department of Transportation:			
Passed through from the Wyoming Department of Transportation:			
State and Community Highway Safety Program (F24SP-2025-BI-SP-01)	20.600	-	39,471
National Priority Safety Program (HS4D524, HS4D525, 69A375223*4020WYO, 69A375223*405DWYM)	20.616	-	95,066
<b>Total Highway Safety Cluster</b>		<u>-</u>	<u>134,537</u>
<b>Special Education Cluster (IDEA):</b>			
U.S. Department of Education:			
Special Education Grants to States	84.027	31,709,627	36,657,447
Special Education Preschool Grants	84.173	282,856	1,213,304
<b>Total Special Education Cluster (IDEA)</b>		<u>31,992,483</u>	<u>37,870,751</u>
<b>Research and Development Cluster:</b>			
U.S. Department of Education:			
Comprehensive Literacy Development	84.371	14,459,450	15,077,297
<b>Total Research and Development Cluster</b>		<u>14,459,450</u>	<u>15,077,297</u>
<b>Aging Cluster:</b>			
U.S. Department of Health and Human Services:			
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2,034,449	2,179,076
COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	846,511	931,371
<i>Total Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers</i>		<u>2,880,960</u>	<u>3,110,447</u>
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	4,360,865	4,923,716
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	1,123,841	1,136,341
<i>Total Special Programs for the Aging, Title III, Part C, Nutrition Services</i>		<u>5,484,706</u>	<u>6,060,057</u>
Nutrition Services Incentive Program	93.053	633,814	633,814
<b>Total Aging Cluster</b>		<u>8,999,480</u>	<u>9,804,318</u>

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, *Continued***  
**Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Provided to Subrecipients	Total Federal Expenditures
<b>Child Care and Development Fund (CCDF) Cluster:</b>			
U.S. Department of Health and Human Services:			
Child Care and Development Block Grant	93.575	\$ 138,807	\$ 9,456,499
COVID-19 Child Care and Development Block Grant	93.575	-	5,517,413
<b>Total Child Care and Development Block Grant</b>		138,807	14,973,912
Child Care Mandatory and Matching Funds of the CCDF	93.596	-	7,607,282
<b>Total CCDF Cluster</b>		138,807	22,581,194
<b>Head Start Cluster:</b>			
U.S. Department of Health and Human Services:			
Head Start	93.600	-	126,754
<b>Total Head Start Cluster</b>		-	126,754
<b>Medicaid Cluster:</b>			
U.S. Department of Health and Human Services:			
State Medicaid Fraud Control Units	93.775	-	390,109
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777	-	732,867
Medical Assistance Program (Medicaid; Title XIX)	93.778	-	469,801,621
<b>Total Medicaid Cluster</b>		-	470,924,597
<b>Disability Insurance (DI)/Supplemental Security Income (SSI) Cluster:</b>			
U.S. Social Security Administration:			
Social Security Disability Insurance/Supplemental Security Income	96.001	-	2,776,093
<b>Total DI/SSI Cluster</b>		-	2,776,093
<b>Other Programs - Direct:</b>			
U.S. Department of Agriculture:			
Plant and Animal Disease, Pest Control, and Animal Care	10.025	31,999	486,639
Wildlife Services	10.028	36,354	202,778
Voluntary Public Access and Habitat Incentive Program	10.093	-	357,577
Market Protection and Promotion	10.163	-	6,800
Specialty Crop Block Grant Program - Farm Bill	10.170	320,975	393,175
COVID-19 Pandemic Relief Activities: Local Food Purchase Agreements With States, Tribes, and Local Governments	10.182	315,924	315,924
The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	10.187	1,710,998	1,710,998
Resilient Food System Infrastructure Program	10.190	-	115,260
State Mediation Grants	10.435	-	89,881

*Continued*

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, *Continued***  
**Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Provided to Subrecipients	Total Federal Expenditures
<i>Other Programs - Direct, Continued:</i>			
<i>U.S. Department of Agriculture, Continued:</i>			
Cooperative Agreements With States for Intrastate Meat and Poultry Inspection	10.475	\$ -	\$ 224,233
COVID-19 Cooperative Extension Service	10.500	-	89,844
SNAP Fraud Framework Implementation Grant	10.535	-	79,389
SNAP Employment and Training Data and Technical Assistance Grants	10.537	-	10,214
Child Nutrition-Technology Innovation Grant	10.541	-	210,630
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	-	10,291,256
COVID-19 WIC Special Supplement Nutrition Program for Women, Infants, and Children	10.557	-	783,032
<i>Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children</i>		-	11,074,288
Child and Adult Care Food Program	10.558	4,337,078	4,414,415
State Administrative Expenses for Child Nutrition	10.560	42,810	1,094,587
Team Nutrition Training Grants	10.574	-	11,863
WIC Grants to States	10.578	-	338,138
Child Nutrition Discretionary Grants Limited Availability	10.579	18,786	20,027
COVID-19 Farm to School State Formula Grant	10.645	-	153,744
Cooperative Forestry Assistance	10.664	456,385	1,936,657
Herbicide NEPA Environmental Analysis	10.U01	21,590	21,590
Forest Legacy Program	10.676	-	46,073
Forest Health Protection	10.680	57,809	117,262
Good Neighbor Authority	10.691	655,037	1,283,923
State & Private Forestry Hazardous Fuel Reduction Program	10.697	331,691	884,138
State & Private Forestry Cooperative Fire Assistance	10.698	120,258	210,388
Infrastructure Investment and Jobs Act Prescribed Fire/Fire Recovery	10.716	-	38,410
Wildfire Crisis Strategy Landscapes	10.717	-	10,691
Infrastructure Investment and Jobs Act Community Wildfire Defense Grants	10.720	17,307	34,434
Inflation Reduction Act Urban & Community Forestry	10.727	156,580	156,921
Snow Survey and Water Supply Forecasting	10.907	-	94,748
Environmental Quality Incentives Program	10.912	-	32,750
Regional Conservation Partnership Program	10.932	-	1,900
<b>Total U.S. Department of Agriculture</b>		8,631,581	26,270,289

*Continued*

# STATE OF WYOMING

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, *Continued* Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Provided to Subrecipients	Total Federal Expenditures
Other Programs - Direct, <i>Continued</i> :			
U.S. Department of Defense:			
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113	\$ -	\$ 147,264
Military Construction, National Guard	12.400	-	21,833,035
National Guard Military Operations and Maintenance Projects	12.401	-	29,368,263
National Guard ChalleNGe Program	12.404	-	715,412
<b>Total U.S. Department of Defense</b>		-	52,063,974
U.S. Department of Housing and Urban Development:			
Emergency Solutions Grant Program	14.231	410,694	410,694
Housing Opportunities for Persons With AIDS	14.241	(10,481)	269,023
<b>Total U.S. Department of Housing and Urban Development</b>		400,213	679,717
U.S. Department of the Interior:			
Good Neighbor Authority	15.015	124,000	454,252
Energy Community Revitalization Program	15.018	-	6,725,695
Earth Mapping Resources Initiative	15.073	-	69,039
Rehabilitation, Reconstruction, or Replacement of Carey Act Dams	15.077	-	10,305,902
BLM Wildland Urban Interface Community Fire Assistance Program Activities	15.228	-	3,116
Environmental Quality and Protection	15.236	-	152,703
Challenge Cost Share	15.238	-	32,716
Aquatic Resources Management	15.244	-	5,000
Threatened and Endangered Species	15.246	-	58,089
Wildlife Resource Management	15.247	1,188,550	1,308,820
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250	56,474	2,104,180
Abandoned Mine Land Reclamation	15.252	5,114,705	45,385,328
Federal Oil and Gas Royalty Management State and Tribal Coordination	15.427	-	2,723,046
Title II, Colorado River Basin Salinity Control	15.509	-	13,050
Fish and Wildlife Coordination Act	15.517	-	465,113
Recreation Resources Management	15.524	-	948,383
Upper Colorado River Basin Fish and Wildlife Mitigation	15.535	-	51,432
Fish and Wildlife Management Assistance	15.608	-	134,890
Cooperative Endangered Species Conservation Fund	15.615	-	99,301
State Wildlife Grants	15.634	363,235	508,864
Endangered Species Recovery Implementation	15.657	50,000	62,523
Fish and Wildlife Coordination and Assistance	15.664	51,840	52,631
Endangered Species Conservation - Wolf Livestock Loss Compensation and Prevention	15.666	-	55,251
White-Nose Syndrome National Response Implementation	15.684	-	43,923

*Continued*

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, *Continued***  
**Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Provided to Subrecipients	Total Federal Expenditures
<i>Other Programs - Direct, Continued:</i>			
U.S. Department of the Interior, <i>Continued:</i>			
U.S. Geological Survey Research and Data Collection	15.808	\$ -	\$ 41,231
National Cooperative Geologic Mapping	15.810	-	26,278
National Geological and Geophysical Data Preservation	15.814	-	3,000
Historic Preservation Fund Grants-in-Aid	15.904	157,347	932,176
Outdoor Recreation Acquisition, Development and Planning	15.916	1,504,470	1,632,110
<b>Total U.S. Department of the Interior</b>		<b>8,610,621</b>	<b>74,398,042</b>
U.S. Department of Justice:			
Sexual Assault Services Formula Program	16.017	733,163	733,163
Antiterrorism Emergency Reserve	16.321	-	2,632
Juvenile Justice and Delinquency Prevention	16.540	-	30,034
Missing Children's Assistance	16.543	-	200,400
National Criminal History Improvement Program	16.554	-	396,984
Crime Victim Assistance	16.575	2,018,021	2,286,832
Crime Victim Compensation	16.576	-	399,008
Violence Against Women Formula Grants	16.588	673,137	749,127
Residential Substance Abuse Treatment for State Prisoners	16.593	84,877	199,556
State Criminal Alien Assistance Program	16.606	-	74,418
Project Safe Neighborhood	16.609	122,085	122,085
Edward Byrne Memorial Justice Assistance Grant Program	16.738	-	597,081
DNA Backlog Reduction Program	16.741	-	328,502
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	-	236,022
Support for Adam Walsh Act Implementation Grant Program	16.750	-	189,119
STOP School Violence	16.839	1,261,763	1,263,578
<b>Total U.S. Department of Justice</b>		<b>4,893,046</b>	<b>7,808,541</b>
U.S. Department of Labor:			
Labor Force Statistics	17.002	-	674,980
Compensation and Working Conditions	17.005	-	73,620
Unemployment Insurance	17.225	-	67,105,600
COVID-19 Unemployment Insurance	17.225	-	515,546
<i>Total Unemployment Insurance</i>		<b>-</b>	<b>67,621,146</b>

*Continued*

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, *Continued***  
**Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Provided to Subrecipients	Total Federal Expenditures
<i>Other Programs - Direct, Continued:</i>			
<i>U.S. Department of Labor, Continued:</i>			
Senior Community Service Employment Program	17.235	\$ -	\$ 415,322
Trade Adjustment Assistance	17.245	-	7,336
Reentry Employment Opportunities	17.270	-	440,906
Work Opportunity Tax Credit Program	17.271	-	57,185
Temporary Labor Certification for Foreign Workers	17.273	-	175,955
WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277	-	381,737
Apprenticeship USA Grants	17.285	-	263,844
Occupational Safety and Health State Program	17.503	-	885,481
Consultation Agreements	17.504	-	645,806
<b>Total U.S. Department of Labor</b>		-	71,643,318
<i>U.S. Department of Transportation:</i>			
Recreational Trails Program	20.219	301,041	1,332,337
Pipeline Safety Program State Base Grant	20.700	-	448,259
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	5,500	8,260
PHMSA Pipeline Safety Program One Call Grant	20.721	-	10,821
<b>Total U.S. Department of Transportation</b>		306,541	1,799,677
<i>U.S. Department of the Treasury:</i>			
COVID-19 Coronavirus Relief Fund	21.019	-	221,215
COVID-19 Emergency Rental Assistance Program	21.023	-	(1,133)
COVID-19 Homeowner Assistance Fund Program	21.026	-	3,907,545
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	13,169,816	170,987,611
COVID-19 Coronavirus Capital Projects Funds	21.029	25,717,641	25,728,922
<b>Total U.S. Department of the Treasury</b>		38,887,457	200,844,160
<i>U.S. General Services Administration:</i>			
Voting System (Punch Card/Lever) Replacement	39.011	-	108,261
<b>Total U.S. General Services Administration</b>		-	108,261
<i>National Endowment for the Arts:</i>			
Promotion of the Arts Partnership Agreements	45.025	716,618	986,794
<b>Total National Endowment for the Arts</b>		716,618	986,794

*Continued*

# STATE OF WYOMING

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, *Continued* Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Provided to Subrecipients	Total Federal Expenditures
<b>Other Programs - Direct, <i>Continued</i>:</b>			
The Institute of Museum and Library Services:			
Grants to States	45.310	\$ -	\$ 1,073,735
<b>Total The Institute of Museum and Library Services</b>		<b>-</b>	<b>1,073,735</b>
U.S. Department of Veterans Affairs:			
Grants to States for Construction of State Home Facilities	64.005	-	122,231
Veterans Transport Program	64.035	-	449,610
All-Volunteer Force Educational Assistance	64.124	-	127,383
<b>Total U.S. Department of Veterans Affairs</b>		<b>-</b>	<b>699,224</b>
U.S. Environmental Protection Agency:			
State Indoor Radon Grants	66.032	-	40,221
Diesel Emissions Reduction Act (DERA) State Grants	66.040	138,020	138,020
Surveys, Studies, Research, Investigations, Demonstrations, and Special-Purpose Activities Relating to the Clean Air Act	66.034	-	222,147
Water Pollution Control State, Interstate, and Tribal Program Support	66.419	-	698,749
State Underground Water Source Protection	66.433	-	209,000
Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))	66.444	-	3,713
Water Quality Management Planning	66.454	59,779	86,416
Clean Water State Revolving Fund	66.458	3,054,130	3,448,309
Nonpoint Source Implementation Grants	66.460	531,847	612,378
Drinking Water State Revolving Fund	66.468	3,838,566	5,660,020
Performance Partnership Grants	66.605	65,000	3,687,825
Environmental Information Exchange Network Grant Program and Related Assistance	66.608	-	66,000
Underground Storage Tank Prevention, Detection and Compliance Program	66.804	-	287,639
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805	-	482,178
State and Tribal Response Program Grants	66.817	-	1,115,194
Brownsfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	-	664,668
State Programs for Control of Coal Combustion Residuals	66.820	-	72,200
Solid Waste Infrastructure for Recycling Infrastructure Grants	66.920	-	34,283
<b>Total U.S. Environmental Protection Agency</b>		<b>7,687,342</b>	<b>17,528,960</b>
U.S. Department of Energy:			
Weatherization Assistance for Low-Income Persons	81.042	1,847,236	2,233,498
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	81.106	-	154,013
<b>Total U.S. Department of Energy</b>		<b>1,847,236</b>	<b>2,387,511</b>

*Continued*

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, *Continued***  
**Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Provided to Subrecipients	Total Federal Expenditures
<i>Other Programs - Direct, Continued:</i>			
U.S. Department of Education:			
Adult Education - Basic Grants to States	84.002	\$ 888,281	\$ 1,074,094
Title I Grants to Local Educational Agencies	84.010	42,623,350	43,111,531
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	915,789	1,273,934
Career and Technical Education - Basic Grants to States	84.048	5,019,058	5,877,716
Career and Technical Education - National Programs	84.051	-	51,130
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	-	11,725,700
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177	-	300,432
Special Education - Grants for Infants and Families	84.181	1,977,443	2,563,953
Supported Employment Services for Individuals With the Most Significant Disabilities	84.187	-	52,037
Education for Homeless Children and Youth	84.196	306,644	388,888
Twenty-First Century Community Learning Centers	84.287	7,314,569	7,568,316
Special Education - State Personnel Development	84.323	-	97,286
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children With Disabilities	84.326	-	64,803
Rural Education	84.358	56,326	57,513
English Language Acquisition State Grants	84.365	301,051	473,745
Supporting Effective Instruction State Grant	84.367	9,210,355	10,020,717
Grants for State Assessments and Related Activities	84.369	-	3,990,967
Statewide Longitudinal Data Systems	84.372	-	735,107
Disability Innovation Fund (DIF)	84.421	-	1,223,633
Student Support and Academic Enrichment Program	84.424	7,805,471	8,139,403
COVID-19 Education Stabilization Fund - American Rescue Plan - Emergency Assistance to Non-Public Schools	84.425R	629,024	629,024
COVID-19 Education Stabilization Fund - American Rescue Plan - Elementary and Secondary School Emergency Relief Fund	84.425U	67,123,892	70,820,871
COVID-19 Education Stabilization Fund - American Rescue Plan - Emergency Assistance to Non-Public Schools	84.425V	3,198,667	3,198,667
COVID-19 Education Stabilization Fund - American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth	84.425W	252,570	414,385
<i>Total Education Stabilization Fund</i>		71,204,153	75,062,947
Passed through from the University of Wyoming			
Gaining Early Awareness and Readiness for Undergraduate Programs (23-0207-A001-SUB06, 24-0925-A001-SUB01)	84.334	-	111,055
<b>Total U.S. Department of Education</b>		147,622,490	173,964,907
National Archives and Records Administration:			
National Historical Publications and Records Grants	89.003	2,500	15,721
<b>Total National Archives and Records Administration</b>		2,500	15,721

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, *Continued***  
**Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Provided to Subrecipients	Total Federal Expenditures
<b>Other Programs - Direct, <i>Continued</i>:</b>			
Election Assistance Commission:			
HAVA Election Security Grants	90.404	\$ 19,627	\$ 254,268
<b>Total Election Assistance Commission</b>		<u>19,627</u>	<u>254,268</u>
U.S. Department of Health and Human Services:			
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	20,592	20,592
Special Programs for the Aging, Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	93.042	97,477	97,477
COVID-19 Special Programs for the Aging, Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	93.042	49,750	49,750
<b>Total Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services</b>		<u>147,227</u>	<u>147,227</u>
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	48,510	48,510
COVID-19 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	16,164	16,164
<i>Total Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services</i>		<u>64,674</u>	<u>64,674</u>
National Family Caregiver Support, Title III, Part E	93.052	989,883	1,048,482
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	179,622	185,872
<i>Total National Family Caregiver Support, Title III, Part E</i>		<u>1,169,505</u>	<u>1,234,354</u>
Public Health Emergency Preparedness	93.069	2,499,600	4,957,699
Medicare Enrollment Assistance Program	93.071	50,818	50,818
Guardianship Assistance	93.090	-	30,159
Affordable Care Act Personal Responsibility Education Program	93.092	27,538	106,546
Food and Drug Administration Research	93.103	-	63,203
Maternal and Child Health Federal Consolidated Programs	93.110	4,586	214,081
COVID-19 Maternal and Child Health Federal Consolidated Programs	93.110	475,979	505,882
<i>Total Maternal and Child Health Federal Consolidated Programs</i>		<u>480,565</u>	<u>719,963</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	-	173,734
Emergency Medical Services for Children	93.127	-	151,029
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130	-	178,029
Injury Prevention and Control Research and State- and Community-Based Programs	93.136	143,722	1,114,193
Projects for Assistance in Transition From Homelessness	93.150	257,861	258,557
Grants to States for Loan Repayment	93.165	167,881	167,881
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Levels in Children	93.197	15,126	168,545
State Rural Hospital Flexibility Program	93.241	463,215	585,832

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, *Continued***  
**Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Provided to Subrecipients	Total Federal Expenditures
<i>Other Programs - Direct, Continued:</i>			
U.S. Department of Health and Human Services, <i>Continued:</i>			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	\$ 3,855,811	\$ 6,171,969
Early Hearing Detection and Intervention	93.251	244,676	244,676
Immunization Cooperative Agreements	93.268	-	8,834,130
COVID-19 Immunization Cooperative Agreements	93.268	2,171,839	5,062,094
<i>Total Immunization Cooperative Agreements</i>		2,171,839	13,896,224
Viral Hepatitis Prevention and Control	93.270	-	295,386
Small Rural Hospital Improvement Grant Program	93.301	215,326	215,326
Early Hearing Detection and Intervention Information System Surveillance Program	93.314	174,657	174,657
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	-	3,048,605
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	1,095,043	5,228,723
<i>Total Epidemiology and Laboratory Capacity for Infectious Diseases</i>		1,095,043	8,277,328
State Health Insurance Assistance Program	93.324	302,413	302,413
Behavioral Risk Factor Surveillance System	93.336	-	603,244
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	28,993	31,922
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	106,446	409,412
<i>Total Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response</i>		135,439	441,334
ACL Independent Living State Grants	93.369	344,415	344,415
National and State Tobacco Control Program	93.387	251,496	1,045,923
COVID-19 Activities to Support State, Tribal, Local and Territorial Health Department Response to Public Health or Healthcare Crises	93.391	3,809,037	4,246,353
The National Cardiovascular Health Program	93.426	651,250	966,737
Every Student Succeeds Act/Preschool Development Grants	93.434	1,036,417	1,057,592
Title IV, Part E, Kinship Navigator Program	93.471	-	182,325
COVID-19 Low-Income Household Water Assistance Program	93.499	-	(351)
MaryLee Allen Promoting Safe and Stable Families	93.556	182,325	339,622
Child Support Services	93.563	-	10,682,540
Temporary Assistance for Needy Families	93.558	7,708,551	15,815,811
COVID-19 Temporary Assistance for Needy Families	93.558	-	125,209
<i>Total Temporary Assistance for Needy Families</i>		7,708,551	15,941,020

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, *Continued***  
**Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Provided to Subrecipients	Total Federal Expenditures
<i>Other Programs - Direct, Continued:</i>			
U.S. Department of Health and Human Services, <i>Continued</i> :			
Low-Income Home Energy Assistance	93.568	\$ 5,518,225	\$ 13,715,389
COVID-19 Low-Income Home Energy Assistance	93.568	-	(13,590)
<i>Total Low-Income Home Energy Assistance</i>		<u>5,518,225</u>	<u>13,701,799</u>
Community Services Block Grant	93.569	3,830,409	4,166,798
State Court Improvement Program	93.586	-	260,691
Community-Based Child Abuse Prevention Grants	93.590	-	213,342
COVID-19 Community-Based Child Abuse Prevention Grants	93.590	-	123,394
<i>Total Community-Based Child Abuse Prevention Grants</i>		<u>-</u>	<u>336,736</u>
Grants to States for Access and Visitation Programs	93.597	99,000	99,000
Chafee Education and Training Vouchers Program	93.599	-	110,944
COVID-19 Chafee Education and Training Vouchers Program	93.599	-	4,230
<i>Total Chafee Education and Training Vouchers Program</i>		<u>-</u>	<u>115,174</u>
Adoption and Legal Guardianship Incentive Payments	93.603	-	225,264
Developmental Disabilities Basic Support and Advocacy Grants	93.630	-	437,722
Children's Justice Grants to States	93.643	-	95,404
Stephanie Tubbs Jones Child Welfare Services Program	93.645	-	57,391
Foster Care, Title IV, Part E	93.658	-	4,735,234
Adoption Assistance	93.659	-	1,016,777
Social Services Block Grant	93.667	-	2,760,683
Child Abuse and Neglect State Grants	93.669	105,512	225,700
COVID-19 Child Abuse and Neglect State Grants	93.669	-	39,802
<i>Total Child Abuse and Neglect State Grants</i>		<u>105,512</u>	<u>265,502</u>
Child Abuse and Neglect Discretionary Activities	93.670	3,750	159,622
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	752,171	783,396
COVID-19 Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	251,449	444,506
<i>Total Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services</i>		<u>1,003,620</u>	<u>1,227,902</u>

*Continued*

**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, *Continued***  
**Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Provided to Subrecipients	Total Federal Expenditures
<i>Other Programs - Direct, Continued:</i>			
U.S. Department of Health and Human Services, <i>Continued</i> :			
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	\$ 475,598	\$ 581,110
Elder Justice Act - Adult Protective Services	93.698	-	16,609
COVID-19 Elder Abuse Prevention Interventions Programs	93.747	383,560	470,396
Children's Health Insurance Program	93.767	-	8,919,466
Opioid STR	93.788	3,783,305	4,113,388
State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid	93.796	-	504,075
Maternal, Infant, and Early Childhood Home Visitation Grant Program	93.870	1,253,883	1,327,891
National Bioterrorism Hospital Preparedness Program	93.889	890,371	1,164,625
COVID-19 National Bioterrorism Hospital Preparedness Program	93.889	-	724
<i>Total National Bioterrorism Hospital Preparedness Program</i>		890,371	1,165,349
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	-	1,733,132
Grants to States for Operation of State Offices of Rural Health	93.913	-	223,720
HIV Care Formula Grants	93.917	1,363	775,988
Grants to Provide Outpatient Early Intervention Services With Respect to HIV Disease	93.918	-	274,090
HIV Prevention Activities - Health-Department-Based	93.940	17,972	1,236,676
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	175,558	540,032
Block Grants for Community Mental Health Services	93.958	220,126	1,692,351
COVID-19 Block Grants for Community Mental Health Services	93.958	85,421	85,421
<i>Total Block Grants for Community Mental Health Services</i>		305,547	1,777,772
Block Grants for Prevention and Treatment of Substance Abuse	93.959	946,516	6,179,615
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	1,114,872	1,303,985
<i>Total Block Grants for Prevention and Treatment of Substance Abuse</i>		2,061,388	7,483,600
Centers for Disease Control and Prevention Collaboration With Academia to Strengthen Public Health	93.967	284,027	1,170,190
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	-	278,964
COVID-19 STD Prevention and Control Grants	93.977	716,175	820,100
<i>Total STD Prevention and Control Grants</i>		716,175	1,099,064

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, *Continued***  
**Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Provided to Subrecipients	Total Federal Expenditures
<i>Other Programs - Direct, Continued:</i>			
U.S. Department of Health and Human Services, <i>Continued</i> :			
Cooperative Agreements for Diabetes Control Programs	93.988	\$ 577,076	\$ 896,928
Preventive Health and Health Services Block Grant	93.991	15,993	331,963
Maternal and Child Health Services Block Grant to the States	93.994	194,945	1,380,295
<b>Total U.S. Department of Health and Human Services</b>		49,384,296	141,305,201
Corporation for National and Community Service:			
Volunteers in Service to America	94.013	-	39,602
<b>Total Corporation for National and Community Service</b>		-	39,602
Executive Office of the President:			
High-Intensity Drug Trafficking Areas Program	95.001	-	1,182,874
<b>Total Executive Office of the President</b>		-	1,182,874
U.S. Department of Homeland Security:			
Non-Profit Security Program	97.008	596,759	596,759
Boating Safety Financial Assistance	97.012	-	308,503
Community Assistance Program State Support Services Element	97.023	-	46,559
Flood Mitigation Assistance	97.029	55,657	55,657
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	1,395,322	1,396,908
Hazard Mitigation Grant	97.039	65,710	70,730
National Dam Safety Program	97.041	-	344,192
Emergency Management Performance Grants	97.042	1,326,544	2,878,468
COVID-19 Emergency Management Performance Grants	97.042	-	121,955
<i>Total Emergency Management Performance Grants</i>		1,326,544	3,000,423
Assistance to Firefighters Grant	97.044	-	112,841
Building Resilient Infrastructure and Communities	97.047	322,895	322,895
COVID-19 Presidentially Declared Disaster Assistance to Individuals and Households - Other Needs	97.050	-	(49,901)
Homeland Security Grant Program	97.067	3,825,534	4,846,544
State and Local Cybersecurity Grant Program - Tribal Cybersecurity Grant Program	97.137	-	973,921
<b>Total U.S. Department of Homeland Security</b>		7,588,421	12,026,031

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**STATE OF WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, *Continued***  
**Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Provided to Subrecipients	Total Federal Expenditures
<i>Other Programs - Direct, Continued:</i>			
Other Federal financial awards:			
Bald Eagle Survey Flights (BES4)	99.U01	\$ -	\$ 5,678
AIS Prevention (AIS3)	99.U02	-	27,997
Wildlife Surveys and Habitat Improvement (TBS2)	99.U03	-	61,808
<b>Total other Federal financial awards</b>		<u>-</u>	<u>95,483</u>
<b>Total expenditures of Federal awards</b>		<u>\$ 365,141,616</u>	<u>\$ 1,482,396,834</u>

The accompanying notes are an integral part of this schedule.

## STATE OF WYOMING

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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#### **Note 1. Summary of Significant Accounting Policies**

Expenditures reported on the State of Wyoming's (the State) Schedule of Expenditures of Federal Awards (the Schedule) are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in Office of Management and Budget Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Total expenditures are shown for each Federal financial assistance program, as identified by their Assistance Listing Number (ALN). Federal financial assistance programs that have not been assigned an ALN have been identified using their two-digit Federal agency number and a suffix containing a "U."

#### **Note 2. Indirect Cost Rate**

The State has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance as the State (a) has various Federally negotiated indirect cost rates that are being used for Federal awards or (b) utilizes the indirect cost rates specified in the Federal awards.

#### **Note 3. Basis of Presentation**

The Schedule includes the Federal award activity of the State under programs of the Federal government for the year ended June 30, 2025, except as described in Note 4. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the State, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of the State.

#### **Note 4. Reporting Entity**

In accordance with the provisions of the Uniform Guidance, 2 CFR 200.514(a), the accompanying Schedule does not include the operations of the Wyoming Business Council, the Wyoming Department of Transportation, or the Wyoming Energy Authority because these entities had separate audits of compliance performed by us in accordance with the Uniform Guidance.

In accordance with the provisions of the Uniform Guidance, 2 CFR 200.514(a), the accompanying Schedule also does not include the operations of the University of Wyoming or the Wyoming Community Development Authority because these entities engaged other auditors to perform audits of compliance performed in accordance with the Uniform Guidance.

**STATE OF WYOMING**

**NOTES TO SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS**

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**Note 5. Noncash Assistance**

The State received the following noncash Federal financial assistance, which is included in the Schedule:

Federal Assistance Listing Number	Name of Federal Program or Cluster	Assistance Description	Value
10.187	The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	Food Commodities	\$ 1,666,939
10.551	Supplemental Nutrition Assistance Program (SNAP) Cluster	SNAP Benefits	62,085,845
10.569	Emergency Food Assistance Program (Food Commodities)	Food Commodities	1,719,158
93.268	Immunization Cooperative Agreements	Vaccines	6,959,880
<b>Total noncash assistance</b>			<b>\$ 72,431,822</b>

The values of food commodities and vaccines are recorded at the Federally negotiated costs at the date of issuance. SNAP benefits are recorded at face value.

**Note 6. Unemployment Insurance Compensation**

The Schedule includes \$54,768,609 of State Unemployment Insurance Compensation Benefits (SUICB) (Assistance Listing #17.225). The SUICB is included in the Schedule pursuant to a directive issued by the U.S. Department of Labor.

**Note 7. Child Care and Development Fund (CCDF) Cluster**

Expenditures reported in the Schedule for the CCDF Cluster (Assistance Listing #93.575 and #93.596) include the following funding sources:

Funding Source	Expenditures
Child Care Development Block Grants	\$ 9,456,499
CCDF Mandatory and Matching	7,607,282
CCDF ARP Supplemental	5,517,413
<b>Total expenditures</b>	<b>\$ 22,581,194</b>

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2025

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I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP):

Unmodified, with reference to other auditors

Internal control over financial reporting:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

Yes       No  
 Yes       None Reported

Noncompliance material to financial statements noted?

Yes       No

**Federal Awards**

Internal control over major Federal programs:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

Yes       No  
 Yes       None Reported

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

Unmodified, except for the following, which are qualified:

- Clean Water State Revolving Fund
- Drinking Water State Revolving Fund
- Weatherization Assistance for Low-Income Persons
- Public Health Emergency Preparedness
- Immunization Cooperative Agreements
- Epidemiology and Laboratory Capacity for Infectious Diseases
- Temporary Assistance for Needy Families

- Any audit findings disclosed that are required to be reported in accordance with Section 2 Code of Federal Regulations (CFR) 200.516(a)?

Yes       No

**STATE OF WYOMING**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2025**

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**I. SUMMARY OF INDEPENDENT AUDITOR’S RESULTS, *Continued***

Identification of major Federal programs:

Federal Assistance Listing Number	Name of Federal Program or Cluster
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program
12.401	National Guard Military Operations and Maintenance Projects
15.077	Rehabilitation, Reconstruction, or Replacement of Carey Act Dams
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining
15.252	Abandoned Mine Land Reclamation
16.575	Crime Victim Assistance
21.027	Coronavirus State and Local Fiscal Recovery Funds
21.029	Capitalization Projects Fund
66.458	Clean Water State Revolving Fund
66.468	Drinking Water State Revolving Fund
81.042	Weatherization Assistance for Low-Income Persons
84.048	Career and Technical Education - Basic Grants to States
84.287	21st Century Community Learning
84.424	Student Support and Academic Enrichment Program
93.069	Public Health Emergency Preparedness
93.268	Immunization Cooperative Agreements
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases
93.558	Temporary Assistance For Needy Families (TANF)
93.563	Child Support Services
97.067	Homeland Security Grant Program
CLUSTER	Child Care and Development Fund (CCDF) Cluster
CLUSTER	Child Nutrition Cluster
CLUSTER	Medicaid Cluster
CLUSTER	Supplemental Nutrition Assistance Program (SNAP) Cluster
CLUSTER	Workforce Innovation and Opportunity Act (WIOA) Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$4,447,190

Auditee qualified as low-risk auditee?  Yes  No

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2025

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#### II. FINANCIAL STATEMENT FINDINGS

##### **2025-001: Wyoming Department of Administration & Information (A&I) - Misclassification of Fund (Significant Deficiency)**

*Criteria:* Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, requires that fund accounting utilize governmental, proprietary, and fiduciary fund classes, each with distinct reporting, measurement focus, and presentation rules. GASB Statement No. 84, *Fiduciary Activities*, states that an activity is a fiduciary activity if all of the following criteria are met:

1. The assets associated with the activity are controlled by the government.
2. The assets associated with the activity are not derived (a) solely from the government's own source revenues or (b) from government-mandated nonexchange transactions or voluntary nonexchange transactions, with the exception of pass-through grants, for which the government does not have administrative involvement or direct financial involvement.
3. The assets associated with the activity are for the benefit of organizations or other governments that are not part of the financial reporting entity. In addition, the assets are not derived from the government's provision of goods or services to those organizations or other governments.

Per 2 CFR 200.305(b)(12), a recipient may retain up to \$500 per year of interest earned on Federal funds to use for administrative expenses of the recipient. Any additional interest earned on Federal funds must be returned annually to the Department of Health and Human Services (DHHS) Payment Management System (PMS) through either the Automated Clearing House network or a Fedwire Funds Service payment. All interest in excess of \$500 per year must be returned to PMS regardless of whether the recipient was paid through PMS.

*Condition/context:* The State Library Division within A&I uses Fund 541 to deposit Federal funds used in the Grants to State program (Assistance Listing #45.310), as well as funds deposited by libraries located within the State, which are then utilized to promote Statewide library development. Fund 541 is currently classified and presented as a special revenue governmental fund when it should be presented as a custodial fiduciary fund as it meets the criteria of GASB Statement No. 84.

The cash balance in Fund 541 is invested in the State's State Agency Pool and earned approximately \$119,000 during the year ended June 30, 2025. While the cash balance for each participant within the fund is tracked for purposes of distributing the investment income to them on a semiannual basis, there is no internal control system to determine what amount of interest, if any, has been earned on the Federal funds.

*Cause:* A&I was unaware of the financial reporting requirements under GASB, as well as the requirement related to the remittance of interest earned on Federal funds.

*Effect:* The improper classification of Fund 541 resulted in an inaccurate presentation of the fund-level financial statements. In addition, A&I may have improperly distributed investment income that should have been returned to the DHHS.

*Questioned costs:* Unknown.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2025

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#### II. FINANCIAL STATEMENT FINDINGS, *Continued*

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that A&I collaborate with the State Auditor's Office (SAO) to ensure the proper classification and reporting of Fund 541 within the basic financial statements. In addition, we recommend that A&I establish additional controls over the deposit of Federal funds into Fund 541 to (a) ensure that such funds are expended in a timely manner to minimize interest earnings or (b) track any interest earned for purposes of assessing the requirement to remit any interest earned over \$500 to the DHHS.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

#### **2025-002: Governor's Office - Internal Controls and Audit Adjustments to Prepaids (Material Weakness)**

*Criteria:* An internal control structure should be designed to identify adjusting journal entries that are significant to the State's financial statements prepared in accordance with U.S. GAAP. Fundamental concepts in an adequate system of internal control are the identification and prevention or detection of errors on a timely basis.

Per GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, resources transmitted before eligibility requirements are met should be reported as advances by the provider and as deferred revenues by the recipient. In addition, when both parties to a nonexchange transaction are governments, recognition generally should be symmetrical. That is, when two governments engage in a nonexchange transaction and one is required to recognize a liability, the other government is generally required to recognize an asset.

*Condition/context:* Pursuant to Section 325 of House Bill No. HB0001 from the 2023 General Session, the Governor's Office advanced and expensed payments to cities, towns, counties and component units of the State for the purpose of providing matching funds to qualify for Federal funds awarded under the Infrastructure Investment and Jobs Act. The award letters from the Governor's Office stated "All funds allotted, but either not spent or not matched at the \$1 to \$4 required ratio by the conclusion of the project, shall be returned to the Governor's Office."

As of year-end, a significant portion of the matching funds were unspent by the cities, towns, counties and component units. As the eligibility requirements for the funding had not been met, adjusting journal entries were proposed in the General Fund to increase prepaids and decrease expenditures by approximately \$8.1 million.

*Cause:* The Governor's Office did not have controls in place to determine if the advanced funding had been expended by the cities, towns, counties and component units to ensure proper recognition and reporting of the expenditures at year-end to the SAO.

*Effect:* Prior to the proposed audit adjustments, the government-wide and fund-level financial statements were not properly stated in accordance with U.S. GAAP.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2025

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#### II. FINANCIAL STATEMENT FINDINGS, *Continued*

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that the Governor's Office either (a) disburse funding of this nature on a reimbursement basis as opposed to advanced funding and/or (b) establish an internal control system to determine the amount of funding expended by each entity for purposes of determining the amount that may need to be recorded as a prepaid asset as of year-end.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

#### **2025-003: SAO - Internal Controls and Audit Adjustments Related to Modified Versus Full Accrual Accounting (Significant Deficiency)**

*Criteria:* An internal control structure should be designed to identify adjusting journal entries that are significant to the State's financial statements prepared in accordance with U.S. GAAP. Fundamental concepts in an adequate system of internal control are the identification and prevention or detection of errors on a timely basis.

Per GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectable within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the State considers revenues to be available, except for property taxes, if they are collected within 75 days of the end of the current fiscal period.

*Condition/context:* Adjusting journal entries were proposed to increase unavailable revenue - other and decrease Federal revenue by approximately \$15.3 million within the General Fund, approximately \$22,000 in the Foundation Program Fund, and approximately \$736,000 in nonmajor governmental funds.

*Cause:* The SAO does not have a thorough, consistent, and timely process in place to ensure the proper recognition of revenue within the fund-level financial statements. Specifically, in certain financial reporting projects, the SAO did not make the necessary adjustments to defer the recognition of revenue that was not both measurable and available within 75 days of year-end, in accordance with the State's accounting policy. The SAO's review process did not identify these errors in a timely manner.

*Effect:* Prior to the proposed audit adjustments, the fund-level financial statements were not properly stated in accordance with U.S. GAAP.

*Identification as a repeat finding:* Yes. See 2024-014.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2025

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#### II. FINANCIAL STATEMENT FINDINGS, *Continued*

*Recommendation:* We recommend that the SAO develop a comprehensive listing of all financial reporting projects and adjustments that are subject to modified versus full accrual accounting considerations to ensure that revenues are properly recognized in accordance with the State's accounting policy at the time the projects and adjustments are completed. In addition, we recommend that the SAO work with individual agencies, when necessary, to determine the measurability and availability of revenues accrued at year-end.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

#### **2025-004: SAO - Internal Controls and Audit Adjustments to Accounts Payable (Significant Deficiency)**

*Criteria:* An internal control structure should be designed to identify adjusting journal entries that are significant to the State's financial statements prepared in accordance with U.S. GAAP. Fundamental concepts in an adequate system of internal control are the identification and prevention or detection of errors on a timely basis.

Per GASB Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, a government should accrue a governmental fund liability and expenditure in the period in which the government incurs the liability.

*Condition/context:* Adjusting journal entries were proposed as follows:

- To increase expenditures and beginning fund balance by approximately \$2.2 million in the General Fund.
- To decrease expenditures and beginning fund balance by approximately \$932,000 in the Foundation Program Fund.
- To decrease expenditures and beginning fund balance by approximately \$3.5 million in the nonmajor governmental funds.

*Cause:* The State incurs expenditures related to the current and prior fiscal years subsequent to the date the current-year financial statements are finalized. Due to the administrative burden and time it would take to identify specific transactions that should be accrued as accounts payable across all State agencies, the SAO has established a project to estimate additional accounts payable as of year-end based on an analysis of prior-year activity by opinion unit. However, the SAO does not perform a retrospective review of the actual activity incurred to determine the accuracy of the amounts estimated.

*Effect:* Prior to the proposed audit adjustments, the government-wide and fund-level financial statements were not properly stated in accordance with U.S. GAAP.

*Identification as a repeat finding:* Yes. See 2024-007.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2025

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#### II. FINANCIAL STATEMENT FINDINGS, *Continued*

*Recommendation:* We recommend that the SAO compare actual expenditures incurred in the current year to prior-year estimated accounts payable balances to (a) identify any significant differences, (b) determine how to account for such differences, and (c) refine the estimation process.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

#### **2025-005: SAO - Internal Controls and Audit Adjustments Related to Component Unit Transactions (Material Weakness)**

*Criteria:* An internal control structure should be designed to identify adjusting journal entries that are significant to the State's financial statements prepared in accordance with U.S. GAAP. Fundamental concepts in an adequate system of internal control are the identification and prevention or detection of errors on a timely basis.

Per GASB Statement No. 33, providers should recognize liabilities and expenses from voluntary nonexchange transactions when all applicable eligibility requirements, including time requirements, are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectable within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the State considers revenues to be available, except for property taxes, if they are collected within 75 days of the end of the current fiscal period.

*Condition/context:* Adjusting journal entries were proposed as follows:

- To increase due to component units and decrease accounts payable by approximately \$4.5 million in the General Fund.
- To decrease due to component units by approximately \$725,000, decrease expenditures by approximately \$3.5 million, and decrease beginning fund balance by approximately \$2.8 million in the General Fund.
- To increase unavailable revenue - other and decrease Federal revenue by approximately \$3.4 million in the Pandemic Relief Fund related to component unit transactions.

*Cause:* The SAO has established a project to identify unspent appropriations to component units that result in the recognition of liabilities. However, the SAO's control system is not designed effectively to ensure (a) proper classification and determination of amounts identified across multiple projects and (b) adequate communication is occurring with component units surrounding changes in, or unique considerations related to, unspent appropriations and other transactions with component units.

*Effect:* Prior to the proposed audit adjustment, government-wide and fund-level financial statements were not properly stated in accordance with U.S. GAAP.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2025

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#### II. FINANCIAL STATEMENT FINDINGS, *Continued*

*Identification as a repeat finding:* Yes. See 2024-010.

*Recommendation:* We recommend that the SAO expand its current component unit payable project to ensure that it encompasses all funding arrangements with component units. Additionally, we recommend that the SAO enhance its current internal control system to ensure that adjustments are not duplicated between projects. Finally, we recommend that the SAO continue to communicate with component units to identify and correctly account for all aspects of unspent component unit appropriations and other transactions.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

#### **2025-006: Wyoming State Budget Department (WSBD) - Internal Controls and Audit Adjustment Related to Unrequested Grant Reimbursements (Significant Deficiency)**

*Criteria:* An internal control structure should be designed to identify adjusting journal entries that are significant to the State's financial statements prepared in accordance with U.S. GAAP. Fundamental concepts in an adequate system of internal control are the identification and prevention or detection of errors on a timely basis.

Per GASB Statement No. 33, providers should recognize liabilities and expenses from voluntary nonexchange transactions when all applicable eligibility requirements, including time requirements, are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectable within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the State considers revenues to be available, except for property taxes, if they are collected within 75 days of the end of the current fiscal period.

*Condition/context:* An adjusting journal entry was proposed to decrease unavailable revenue - other, due from other governments, due to component units, and expenditures by approximately \$14.3 million within the Pandemic Relief Fund.

*Cause:* The WSBD is responsible for gathering information from various agencies related to grant reimbursement requests not yet remitted by subrecipients of the Capital Projects Fund (CPF) grant and submitting that information to the SAO for purposes of recognizing the activity within the State's financial statements. The WSBD inadvertently reported inaccurate information based on its misunderstanding of the information reported to the WSBD. The WSBD's review process did not identify the error.

*Effect:* Prior to the proposed audit adjustments, the government-wide and fund-level financial statements were not properly stated in accordance with U.S. GAAP.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2025

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#### II. FINANCIAL STATEMENT FINDINGS, *Continued*

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that the WSBD work closely with agencies administering the CPF grant to ensure an accurate understanding of the information being reported to the WSBD. Additionally, we recommend that the WSBD have one person prepare the information to be sent to the SAO and a second person review the information to ensure that the information is accurate and reasonable.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

#### **2025-007: Wyoming Department of Family Services (WDFS) - Internal Controls and Audit Adjustment to Due to Other Governments (Significant Deficiency)**

*Criteria:* An internal control structure should be designed to identify adjusting journal entries that are significant to the State's financial statements prepared in accordance with U.S. GAAP. Fundamental concepts in an adequate system of internal control are the identification and prevention or detection of errors on a timely basis.

Per GASB Statement No. 33, resources transmitted before the eligibility requirements are met should be reported as deferred revenues by recipients. When it is determined that eligibility requirements will not be met, the advanced funds should be returned to the provider.

*Condition/context:* An adjusting journal entry was proposed to increase due to other governments and decrease unearned revenue by approximately \$4.3 million in the Pandemic Relief Fund.

*Cause:* The WDFS had a formula error within a spreadsheet used to calculate how much funding was due to the Federal government for COVID-related programs that were closed out. The WDFS's review process did not identify the error.

*Effect:* Prior to the proposed audit adjustments, the government-wide and fund-level financial statements were not properly stated in accordance with U.S. GAAP.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that the WDFS ensure that individuals responsible for reviewing submissions to the SAO as part of year-end reporting specifically review spreadsheet-based formulas for reasonableness. When possible, we further recommend the use of external check figures to validate the reasonableness of the calculation of funds to be returned to the Federal government during the close-out of a Federal program.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2025

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#### II. FINANCIAL STATEMENT FINDINGS, *Continued*

##### **2025-008: State Treasurer's Office (STO) - Internal Controls and Audit Adjustment to Cash and Pooled Investments and Investment Income (Material Weakness)**

*Criteria:* An internal control structure should be designed to identify adjusting journal entries that are significant to the State's financial statements prepared in accordance with U.S. GAAP. Fundamental concepts in an adequate system of internal control are the identification and prevention or detection of errors on a timely basis.

Per GASB Statement No. 72, *Fair Value Measurement and Application*, investments should be measured at fair value.

*Condition/context:* An adjusting journal entry was proposed to increase cash and pooled investments and investment income by approximately \$7.6 million in the General Fund, approximately \$19.1 million in the Common School Land Fund, approximately \$50.1 million in the Permanent Mineral Trust Fund, approximately \$7.6 million in the Workers' Compensation Insurance Fund, and approximately \$6.9 million in nonmajor funds.

*Cause:* Under the guidance from prior audits, the STO placed reliance on the custodial bank reporting as the contractual book of record. Historically, some investment managers have failed to report their year-end fair market value adjustments to the State's investment custodian in a timely manner. This was the first year that the differences resulted in a material misstatement in the market valuation of the investment portfolio.

*Effect:* Prior to the proposed audit adjustments, the government-wide and fund-level financial statements were not properly stated in accordance with U.S. GAAP.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that the STO continue to enhance its current internal control system over year-end reporting to discern when to deviate from custodial bank reporting if it includes lagged investment manager reports. We also recommend that the STO identify investment managers who have historically failed to report to the State's investment custodian in a timely manner for further evaluation at year-end.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

##### **2025-009: SAO - Internal Controls and Audit Adjustments to Sales and Use Tax Balances (Material Weakness)**

*Criteria:* An internal control structure should be designed to identify adjusting journal entries that are significant to the State's financial statements prepared in accordance with U.S. GAAP. Fundamental concepts in an adequate system of internal control are the identification and prevention or detection of errors on a timely basis.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2025

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#### II. FINANCIAL STATEMENT FINDINGS, *Continued*

Per GASB Statement No. 84, *Fiduciary Activities*, fiduciary activity excludes activity related to a government's own-source revenues, which include derived tax revenues such as sales and use taxes.

*Condition/context:* Adjusting journal entries were proposed as follows:

- To reclassify approximately \$9.3 million in cash and pooled investments and sales and use taxes from the Department of Revenue Fund to the General Fund.
- To increase due to other governments and distributions to other governments by approximately \$9.3 million in the Department of Revenue Fund.
- To reclassify approximately \$2.2 million in cash and pooled investments from the General Fund to the Department of Revenue Fund.
- To increase sales and use taxes by approximately \$4.4 million in the Department of Revenue Fund and to decrease unearned revenue by approximately \$2.2 million in both the General Fund and the Department of Revenue Fund.

*Cause:* There were data entry and formula errors in the spreadsheet used by the SAO to calculate the recognition of sales and use taxes within the General Fund and Department of Revenue Fund. The SAO's review process did not identify these errors.

*Effect:* Prior to the proposed audit adjustments, the fund-level and government-wide financial statements were not properly stated in accordance with U.S. GAAP.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that the SAO enhance its review process over the spreadsheets used in the sales and use tax project.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I for corrective action plan.

#### **2025-010: Enterprise Technology Services (ETS) - Internal Controls Over Equipment Purchases (Significant Deficiency; Noncompliance)**

*Criteria:* An internal control structure should be designed to prevent waste and abuse. *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*) define waste as the act of using or expending resources carelessly, extravagantly, or to no purpose. Importantly, waste can include activities that do not include abuse and does not necessarily involve a violation of law. Rather, waste relates primarily to mismanagement, inappropriate actions, and inadequate oversight. Additionally, *Government Auditing Standards* define abuse as behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2025

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#### II. FINANCIAL STATEMENT FINDINGS, *Continued*

*Condition/context:* In August 2024, ETS executed a \$9.6 million lease with a vendor for the acquisition of information technology (IT) equipment valued at \$8.6 million. The lease provides for \$1 million in interest payments to the vendor spanning the six-year lease period. Title to the equipment passed to ETS upon delivery of the equipment in November 2024 and only reverts to the vendor upon termination for default or non-appropriation of funds. As of November 2025, a significant amount of the equipment had yet to be deployed and is at risk of becoming obsolete.

*Cause:* Over the past several years, there has been continuous turnover in ETS, both in leadership and non-leadership positions.

*Effect:* The lack of deployment of IT equipment by ETS in the year following purchase could be construed as waste and abuse of State funding.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that ETS review and revise its internal controls with respect to bulk orders of IT equipment to include the completion of an equipment deployment plan to support the feasibility and timing of the purchase.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

#### **2025-011: Office of State Lands and Investments (OSLI) - Internal Controls and Audit Adjustments to Mineral Royalty Balances (Significant Deficiency)**

*Criteria:* An internal control structure should be designed to identify adjusting journal entries that are significant to the State's financial statements prepared in accordance with U.S. GAAP. Fundamental concepts in an adequate system of internal control are the identification and prevention or detection of errors on a timely basis.

Per Wyoming State Statute 9-4-305(b), effective July 1, 2024, 33 1/3% of the mineral royalties received from the lease of any school lands shall be deposited into the public school foundation program account.

*Condition/context:* Adjusting journal entries were proposed as follows:

- To decrease accounts receivable and use of property revenue in the Common School Land Fund by approximately \$4.5 million and increase accounts receivable and use of property revenue in the Foundation Program Fund by approximately \$4.5 million.
- To decrease unearned revenue and increase use of property revenue in the Common School Land Fund by \$5.8 million and increase unearned revenue and decrease use of property revenue in the Foundation Program Fund by \$5.8 million.

*Cause:* The OSLI did not update the mineral royalty project to reflect the legislative change. Additionally, the OSLI did not communicate the legislative change to the SAO.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2025

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#### II. FINANCIAL STATEMENT FINDINGS, *Continued*

*Effect:* Prior to the proposed audit adjustments, the government-wide and fund-level financial statements were not properly stated in accordance with U.S. GAAP.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that the OSLI refine its internal processes to ensure that it incorporates all revisions necessary for the impact of legislative changes.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

#### **2025-012: SAO - Internal Controls and Audit Adjustment to Custodial Funds (Material Weakness)**

*Criteria:* An internal control structure should be designed to identify adjusting journal entries that are significant to the State's financial statements prepared in accordance with U.S. GAAP. Fundamental concepts in an adequate system of internal control are the identification and prevention or detection of errors on a timely basis.

Per GASB Statement No. 84, custodial funds must be reported at gross amounts to ensure transparency regarding total fund inflows and outflows.

*Condition/context:* An adjusting journal entry was proposed to increase other contributions and deductions to the Unclaimed Property Fund by approximately \$41.3 million.

*Cause:* The SAO posted an improper adjustment to report the other contributions and deductions in the Unclaimed Property Fund on a net basis.

*Effect:* Prior to the proposed audit adjustment, the government-wide and fund-level financial statements were not properly stated in accordance with U.S. GAAP.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that the SAO review its internal review process over custodial funds to ensure that all balances are appropriately reported under GASB Statement No. 84.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2025

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#### II. FINANCIAL STATEMENT FINDINGS, *Continued*

##### **2025-013: STO - Internal Controls and Audit Adjustments to Cash and Pooled Investments (Material Weakness)**

*Criteria:* An internal control structure should be designed to identify adjusting journal entries that are significant to the State's financial statements prepared in accordance with U.S. GAAP. Fundamental concepts in an adequate system of internal control are the identification and prevention or detection of errors on a timely basis.

*Condition/context:* During fiscal years 2019 through 2025, several variances related to cash and pooled investments and the related investment income were identified between the State's accounting system (WOLFS) and its third-party custodian during internal and external audit accounting reconciliation processes. The majority of the variances relate to fiscal years 2019 through 2022. The STO analyzes this activity on a monthly basis and provides top-side year-end adjustments to the SAO to correct the balances per the State's accounting system, as follows:

- The unadjusted WOLFS cash balances are reduced by approximately \$282 million related to the recognition of net investment gains recorded during reallocations of investments between cash and pooled investments within the same investment manager, which are not allowed to be recognized under U.S. GAAP. Of this balance, \$197 million is segregated in WOLFS to ensure that State personnel are aware that this cash balance is not available for expenditure.
- The unadjusted WOLFS cash balances are reduced by approximately \$34 million related to the recognition of improper investment income transactions that have been recognized.

*Cause:* The STO has an established internal control system in place that identifies reconciling variances monthly and provides the necessary top-side year-end adjustments on an annual basis. However, due to resource constraints and the complexity of the reconciling variances, the STO has been unable to dedicate the time needed to correct the identified variances within WOLFS and with its third-party custodian.

*Effect:* The inaccurate reporting of cash and pooled investments balances in WOLFS impacts the accuracy and reliability of the financial information used by State personnel as they make programmatic, operational and budgeting decisions. In addition, the risk and time associated with the ability to recall the facts and circumstances of each reconciling item increases with the passage of time, and significantly more so, should there be any unanticipated turnover in the Chief Financial Officer position, who is the only member of the STO personnel with historical knowledge of the reconciling items. Lastly, the amount of time needed by the STO to prepare the top-side year-end adjustments on an annual basis increases the time necessary to provide information for audit.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that the STO develop and implement a formalized timeline for the correction of the historical misstatements within WOLFS.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2025

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#### II. FINANCIAL STATEMENT FINDINGS, *Continued*

##### **2025-014: SAO - Internal Controls and Audit Adjustments for Fund Balance Restatements (Significant Deficiency)**

*Criteria:* An internal control structure should be designed to identify adjusting journal entries that are significant to the State's financial statements prepared in accordance with U.S. GAAP. Fundamental concepts in an adequate system of internal control are the identification and prevention or detection of errors on a timely basis.

*Condition/context:* Adjusting journal entries were proposed as follows:

- To decrease investment income by approximately \$2.3 million, decrease due to other governments by approximately \$1.5 million and increase unearned revenue by approximately \$3.8 million in the Pandemic Relief Fund.
- To decrease Federal revenue and recreational and resource development expenditures by approximately \$8.8 million in the Pandemic Relief Fund.
- To decrease charges for sales and service revenue and social services expenditures by approximately \$3.7 million in the General Fund.
- To increase investment income and decrease cash and pooled investments by approximately \$1.1 million in the General Fund, approximately \$151,000 in the Workers' Compensation Insurance Fund, approximately \$528,000 in the Foundation Program Fund and approximately \$113,000 in nonmajor governmental funds.

*Cause:* The SAO does not have a thorough and consistent process in place to ensure the accuracy of journal entries recorded in conjunction with the fund balance restatement project. Additionally, the SAO does not have adequate controls in place to compare journal entries reversed during the fund balance restatement project to current-year activity to ensure that ending balances are accurately reported.

*Effect:* Prior to the proposed audit adjustments, the government-wide and fund-level financial statements were not properly stated in accordance with U.S. GAAP.

*Identification as a repeat finding:* Yes. See 2024-006.

*Recommendation:* We recommend that the SAO enhance its control internal control process over the preparation of the fund balance restatement project. Additionally, we recommend the SAO refamiliarize itself with the applicable fund balance restatement journal entries during the completion of correlated projects.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2025

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#### II. FINANCIAL STATEMENT FINDINGS, *Continued*

##### **2025-015: Wyoming Department of Health (WDH) - Schedule of Expenditures of Federal Awards (SEFA) (Material Weakness; Noncompliance)**

*Criteria:* An internal control structure should also be designed to identify adjusting journal entries that are significant to the State's financial statements prepared in accordance with U.S. GAAP. Fundamental concepts in an adequate system of internal control are the identification and prevention or detection of errors on a timely basis.

Per 2 CFR 200.510(b), the State must prepare a SEFA for the period covered by the State's financial statements, which must include total Federal awards expended as determined in accordance with §200.502.

*Condition/context:* The WDH did not provide a SEFA that accurately identified the Federal funds expended. The WDH improperly excluded the following from the SEFA:

- \$338,138 of Federal expenditures for Assistance Listing #10.578, Women, Infants, and Children (WIC) Grants to States.
- \$169,489 of Federal expenditures for Assistance Listing #93.323, Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).
- \$4,166,798 of Federal expenditures for Assistance Listing #93.569, Community Services Block Grant (CSBG).

*Cause:* The WDH does not have a control system in place that is operating effectively. Specifically, the SEFA errors were the result of the following:

- Assistance Listing #10.578, WIC Grants to States: The program's expenditures were inadvertently excluded as it related to a new award.
- Assistance Listing #93.323, ELC: Two of the program's expenditures were inadvertently excluded from the WDH's spreadsheets utilized for SEFA reporting.
- Assistance Listing #93.569, CSBG: The program's expenditures were intentionally excluded as the WDH was researching certain items; however, the exclusion of the program was not identified at the time the SEFA was presented for audit.

*Effect:* An inaccurate or incomplete SEFA could result in the improper identification and/or exclusion of major programs and the related audit requirements. Further, an inaccurate SEFA could also impact the accuracy of the financial balances associated with the Federal funding. In this instance, the major program determination was impacted. There was no impact to the basic financial statements due to the timing of when the revised SEFA was provided to the SAO.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that the WDH implement a SEFA review checklist that specifically identifies key components to be included in the review process to ensure that the SEFA is prepared accurately and completely.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2025

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#### II. FINANCIAL STATEMENT FINDINGS, *Continued*

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

#### **2025-016: WDFS, Wyoming Department of Education (WDE), Wyoming Attorney General's Office (WAGO), and A&I - SEFA (Material Weakness; Noncompliance)**

*Criteria:* An internal control structure should also be designed to identify adjusting journal entries that are significant to the State's financial statements prepared in accordance with U.S. GAAP. Fundamental concepts in an adequate system of internal control are the identification and prevention or detection of errors on a timely basis.

Per 2 CFR 200.510(b), the State must prepare a SEFA for the period covered by the State's financial statements, which must include total Federal awards expended as determined in accordance with §200.502.

*Condition/context:* The WDFS, the WDE, the WAGO, and A&I did not provide a SEFA that accurately identified the Federal funds expended:

- The WDFS improperly included \$529,068 in Federal expenditures in the SEFA for Assistance Listing #93.558, Temporary Assistance for Needy Families.
- The WDE improperly included \$22,881 in Federal expenditures in the SEFA for Assistance Listing #84.048, Career and Technical Education - Basic Grants to States.
- The WAGO improperly excluded \$31,410 in Federal expenditures from the SEFA for Assistance Listing #16.588, Violence Against Women Formula Grants, and improperly included \$197,980 in Federal expenditures in the SEFA for Assistance Listing #16.575, Crime Victim Assistance.
- A&I improperly included \$154,307 in Federal expenditures in the SEFA for Assistance Listing #45.310, Grants to States.

*Cause:* In all cases, the improperly reported expenditures were a function of the prime recipient of the Federal award delegating a portion of the Federal award to another agency of the State. The expenditures reported on the SEFA included the amount delegated to the other agency rather than the actual amount of expenditures by the agency to which the funds were delegated.

The instructions to the SEFA state "Do not report federal monies received indirectly, such as a subrecipient or pass-through agreement from another State agency. The State agency that applied for the federal grant is responsible for reporting those grants and funds on its SEFA." However, there is not clear consistent guidance on how agencies should coordinate with one another to ensure the proper reporting of the expenditures.

*Effect:* An inaccurate or incomplete SEFA could result in the improper identification and/or exclusion of major programs and the related audit requirements. Further, an inaccurate SEFA could also impact the accuracy of the financial balances associated with the Federal funding. In this instance, the major program determination was impacted, resulting in the exclusion of Assistance Listing #45.310, Grants to States, as a major program that had to be replaced. There was no impact to the basic financial statements due to the insignificance of the amounts impacted.

**STATE OF WYOMING**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2025**

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**II. FINANCIAL STATEMENT FINDINGS, *Continued***

*Identification as a repeat finding:* No.

*Recommendation:* Given the increasing number of State agencies that are delegating Federal funds to other State agencies, we recommend that the SAO develop supplemental reporting mechanisms that would (a) identify which agencies have delegated/received Federal funds to/from other agencies and (b) capture the expenditures of the agency to which Federal funds were delegated in a manner similar to what is currently requested on the SEFA. We also recommend that the SAO provide training to those agencies on how to properly report expenditures that have been delegated.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2025

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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

**2025-017: WAGO - Suspension and Debarment (Significant Deficiency)**

<i>Assistance Listing Number/Title:</i> #16.575, Crime Victim Assistance
<i>Federal Agency Name:</i> U.S. Department of Justice
<i>Award Numbers:</i> 15POVC-21-GG-00608-ASSI; 15POVC-22-GG-00814-ASSI; 15-POVC-23-GG-00429-ASSI; 15POVC-24-GG-00744-ASSI
<i>Award Years:</i> October 1, 2020 - September 30, 2024; October 1, 2021 - September 30, 2025; October 1, 2022 - September 30, 2026; October 1, 2023 - September 30, 2027
<i>Department:</i> Wyoming Attorney General’s Office

*Criteria:* Per 2 CFR 200.303(a), a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the Federal award is managed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per review of 2 CFR 200.213, non-Federal entities are prohibited from contracting with, or making sub-awards under covered transactions to, parties that are suspended or debarred or whose principals are suspended or debarred. Covered transactions include contracts for goods and services awarded under a non-procurement transaction that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR Section 180.220. All non-procurement transactions entered into by a pass-through entity (i.e., sub-awards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR Section 180.215.

*Condition/context:* For two of the nine vendors selected for testing, we determined that the vendor did not have a suspension and debarment clause in the contract and the WAGO did not perform other verification procedures to ensure that the vendor was not suspended or debarred. However, we independently verified that the vendor was not suspended or debarred per review of [sam.gov](http://sam.gov).

*Cause:* The WAGO’s contracts were drafted and executed utilizing the contract template prior to the update in February 2025, which reflected the appropriate suspension and debarment clause. Additionally, the program controls at the time of the execution of the contracts were not designed to ensure retention of the [sam.gov](http://sam.gov) verifications completed, including the date in which the verification was performed to ensure that it was done prior to the contract or funds being awarded.

*Effect:* If the WAGO is not verifying that vendors with which it contracts are neither suspended nor debarred, it is possible that the WAGO could contract with a vendor that is suspended or debarred, in which case the WAGO may be required to return the funds expended to that vendor to the Federal oversight agency.

*Questioned costs:* None.

*Identification as a repeat finding:* No.

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2025

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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

*Recommendation:* We recommend that the WAGO review and revise its current control system to require that all contracts be initiated through a procurement process that includes the suspension and debarment certification process. If this is not feasible, we recommend that a secondary control system be established to ensure that all contracts entered into outside of the procurement process be reviewed to ensure compliance with all of the necessary Federal requirements, including suspension and debarment. This could include performing and maintaining documentation that a [sam.gov](http://sam.gov) verification was performed for applicable vendors.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

**2025-018: WDH - Federal Funding Accountability and Transparency Act (FFATA) Reporting (Material Weakness; Noncompliance)**

<i>Assistance Listing Numbers/Titles:</i> 1. #93.323, Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) 2. #93.268, Immunization Cooperative Agreements
<i>Federal Agency Names:</i> 1. U.S. Department of Health and Human Services 2. U.S. Department of Health and Human Services
<i>Award Numbers:</i> 1. NU50CK000540-01; NU50CK000540-02; NU50CK000540-03; NU50CK000540-04; NU50CK000540-05 2. NH23IP922577-02; NH23IP922577-05
<i>Award Years:</i> 1. August 1, 2019 - July 31, 2029 2. July 1, 2019 - June 30, 2025
<i>Department:</i> Wyoming Department of Health

*Criteria:* Per 2 CFR 200.303(a), a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the Federal award is managed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 2 CFR Appendix A to Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier sub-awards of \$30,000 or more to the FFATA Subaward Reporting System (FSRS) (through February 2025) and [sam.gov](http://sam.gov) (effective March 2025). The non-Federal entity must report each obligation action no later than the end of the month following the month in which the obligation was made.

*Condition/context:* While the program did file FFATA reports in the FSRS during the fiscal year ended June 30, 2025, the program reported actual expenditures to subrecipients as opposed to the obligation amount. As a result, all FFATA reports filed within the WDH were incorrect.

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2025

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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

*Cause:* The WDH elected to report expenditures instead of obligations due to the administrative burden of tracking the obligation date. Further, there are also timing disparities between the execution of sub-awards made by the program compared with the Federal award date.

*Effect:* The WDH reported inaccurate information on expenditures passed through to subrecipients under the sub-awards within the FSRS. Federal awarding agencies depend on accurate reports to measure program results and the State’s compliance with Federal requirements. If the State fails to comply with the terms and conditions of a Federal award, the Federal awarding agency may impose additional conditions, as described in 2 CFR 200.208, or implement other remedies for noncompliance as described in 2 CFR 200.339.

*Questioned costs:* None.

*Identification as a repeat finding:* Yes. See 2024-026.

*Recommendation:* We recommend that the WDH implement procedures to track the obligation of funds to subrecipients. In addition, the WDH should revise its current reporting process to ensure that the obligations to subrecipients are reported to the FSRS instead of the expenditures incurred.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

**2025-019: WDH - Suspension and Debarment (Significant Deficiency)**

<i>Assistance Listing Number/Title:</i> #93.323, Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
<i>Federal Agency Name:</i> U.S. Department of Health and Human Services
<i>Award Numbers:</i> NU50CK000540-04; NU50CK000540-05
<i>Award Years:</i> August 1, 2019 - July 31, 2027
<i>Department:</i> Wyoming Department of Health

*Criteria:* Per 2 CFR 200.303(a), a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the Federal award is managed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per review of 2 CFR 200.213, non-Federal entities are prohibited from contracting with, or making sub-awards under covered transactions to, parties that are suspended or debarred or whose principals are suspended or debarred. Covered transactions include contracts for goods and services awarded under a non-procurement transaction that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR Section 180.220. All non-procurement transactions entered into by a pass-through entity (i.e., sub-awards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR Section 180.215.

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2025

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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

*Condition/context:* For one of the seven vendors selected for testing, the WDH did not perform verification procedures to ensure that the vendor was not suspended or debarred. However, we independently verified that the vendor was not suspended or debarred per review of [sam.gov](http://sam.gov).

*Cause:* The WDH did not check [sam.gov](http://sam.gov) for suspension and debarment because it believed that this type of expenditure was not subject to the requirement.

*Effect:* If the WDH is not verifying that vendors with individual purchases greater than \$25,000 are neither suspended nor debarred, it is possible that the WDH could expend Federal funds with a vendor that is suspended or debarred, in which case the WDH may be required to return the funds expended to that vendor to the Federal oversight agency.

*Questioned costs:* None.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that the WDH review and revise its current control system to perform and maintain documentation that a [sam.gov](http://sam.gov) verification was performed for all vendors with individual purchases greater than \$25,000.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

**2025-020: WDH - Period of Performance (Significant Deficiency; Noncompliance)**

<i>Assistance Listing Number/Title:</i> #93.323, Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
<i>Federal Agency Name:</i> U.S. Department of Health and Human Services
<i>Award Numbers:</i> NU50CK000540-05; NU51CK000363-01
<i>Award Years:</i> August 1, 2019 - July 31, 2027; August 1, 2024 - July 31, 2029
<i>Department:</i> Wyoming Department of Health

*Criteria:* Per 2 CFR 200.303(a), a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the Federal award is managed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 2 CFR 200.1, the budget period is the time interval from the start date of a funded portion of an award to the end date of that funded portion, during which recipients and subrecipients are authorized to incur financial obligations of the funds awarded. The ELC program’s budget periods are reported on the corresponding notice of awards.

*Condition/context:* For the two grants that either closed or opened during the audit period, the WDH incurred expenditures outside of the respective budget periods.

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2025

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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

- The NU50CK000540-05 award had three COVID projects subject to a budget period of August 1, 2019 through March 24, 2025. The WDH incurred expenditures of \$96,538 with service dates from March 31, 2025 through August 31, 2025.
- The NU51CK000363-01 award is subject to a budget period of August 1, 2024 through July 31, 2029. The WDH incurred expenditures of \$796 with service dates from July 1, 2024 through July 31, 2024.

*Cause:* The WDH did not have an internal control system to ensure that expenditures were incurred within the established budget period.

*Effect:* If the WDH fails to comply with the terms and conditions of a Federal award, the Federal awarding agency may impose additional conditions, as described in 2 CFR 200.208, or implement other remedies for noncompliance, as described in 2 CFR 200.339.

*Questioned costs:* \$97,334.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that the WDH implement an internal control that when expenditures are reviewed for payment, the reviewer ensures that the underlying service dates have been incurred with the applicable award’s period of availability.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

**2025-021: WDH - Special Tests and Provisions: Control, Accountability, and Safeguarding of Vaccine (Significant Deficiency; Noncompliance)**

<i>Assistance Listing Number/Title:</i> #93.268, Immunization Cooperative Agreements
<i>Federal Agency Name:</i> U.S. Department of Health and Human Services
<i>Award Numbers:</i> NH23IP922577-02; NH23IP922577-05
<i>Award Years:</i> July 1, 2019 - June 30, 2025
<i>Department:</i> Wyoming Department of Health

*Criteria:* Per 2 CFR 200.303(a), a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the Federal award is managed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 42 USC 1396s, effective control and accountability must be maintained for all vaccines under the Vaccines for Children (VFC) program. Specifically, per the VFC Operations Guide issued by the Centers for Disease Control and Prevention, site visits must occur every 24 months unless a provider is newly enrolled, and in such a case, the site visit must be completed within 12 months of enrollment.

*Condition/context:* For three out of 11 providers selected for testing, the WDH did not perform a site visit within 24 months of the last site visit conducted.

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2025

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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

*Cause:* The WDH had turnover in the Compliance Coordinator position, which is responsible for conducting site visits to providers.

*Effect:* Improper oversight of providers could result in the improper control, accountability, and safeguarding of vaccines.

*Questioned costs:* None.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that the WDH implement additional procedures for cross-training other employees to complete site visits in the event that a circumstance arises when the Compliance Coordinator is unable to do so.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

**2025-022: WDH - Eligibility (Significant Deficiency; Noncompliance)**

<i>Assistance Listing Number/Title:</i> #10.577, Special Supplemental Nutrition Program for Women, Infants, and Children
<i>Federal Agency Name:</i> U.S. Department of Agriculture
<i>Award Numbers:</i> 202323W500343; 202323W500543; 202424W500343; 202424W100643; 202424W100343; 202423W100343; 202525W100343; 202525W100643; 202524W100343; 202221M200443; 202321M200843; 202321M200643; 202421M200643
<i>Award Years:</i> October 1, 2022 - September 30, 2027
<i>Department:</i> Wyoming Department of Health

*Criteria:* Per 7 CFR 246.7(e)(1)(i)(A), applicants are required to have height or length and weight measurements and a hematological test (when no other nutritional risk factors are present) to be performed and documented within the applicant’s file within 60 days of the date of certification.

In March 2023, the State opted into a waiver related to the requirement above through September 30, 2026. However, the waiver required that the State Plan include its policies and procedures for obtaining and documenting all certification requirements, including applicant/participant anthropometric and blood iron level data. Per review of the State’s policies and procedures, which were approved by the U.S. Department of Agriculture’s Food Nutrition Service, the Competent Professional Authority should attempt to obtain height, weight, and hemoglobin (HWH) measures by contacting the participant via a text or phone call within 30 days of the certification appointment.

*Condition/context:* For 12 of the 40 applicants selected for testing, HWH measures were not performed, and there was no indication that additional attempts were made to obtain such information.

*Cause:* The WDH’s control system for ensuring the collection of required applicant data is not functioning effectively.

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2025

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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

*Effect:* Under the waiver provided, participants cannot be terminated from the program for failure to provide or complete HWH measures. However, if the WDH fails to comply with the terms and conditions of a Federal award, the Federal awarding agency may impose additional conditions, as described in 2 CFR 200.208, or implement other remedies for noncompliance, as described in 2 CFR 200.339.

*Questioned costs:* None.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that the WDH implement a review process of all certifications to ensure that the HWH measures are conducted and documented as required, including additional follow-up attempts to obtain such information.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

**2025-023: WDH - Activities Allowed or Unallowed and Cash Management (PHEP - Material Weakness; Noncompliance) (PHCR - Significant Deficiency)**

<i>Assistance Listing Numbers/Titles:</i> #93.069, Public Health Emergency Preparedness; #93.354, Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
<i>Federal Agency Name:</i> U.S. Department of Health and Human Services
<i>Award Numbers:</i> NU90TP922044-05; NU90TP922164-01
<i>Award Years:</i> July 1, 2019 - June 30, 2025; July 1, 2021 - June 30, 2025
<i>Department:</i> Wyoming Department of Health

*Criteria:* Per 2 CFR 200.303, a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 2 CFR 200.403(a), to be allowable under a Federal award, a cost must be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.

*Condition/context:* Expenditures of \$161,199 were erroneously expended from the Public Health Emergency Preparedness (PHEP) program (Assistance Listing #93.069) when they should have been expended from Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (PHCR) (Assistance Listing #93.354). As a result, the funds were also erroneously drawn from the PHEP program in PMS.

*Cause:* The errors were caused by human error.

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2025

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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

*Effect:* If the program fails to comply with the terms and conditions of a Federal award, the Federal awarding agency may impose additional conditions, as described in 2 CFR 200.208, or implement other remedies for noncompliance, as described in 2 CFR 200.339.

*Questioned costs:* PHEP - \$161,199; PHCR – Not applicable.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that the WDH implement an internal control that when expenditures are reviewed for payment, the reviewer ensures that the expenditure is being disbursed from the correct program.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

**2025-024: WDH - Eligibility Medicaid (Significant Deficiency; Noncompliance)**

<i>Assistance Listing Number/Title:</i> #93.778, Medical Assistance Program
<i>Federal Agency Name:</i> U.S. Department of Health and Human Services
<i>Award Numbers:</i> 1. 2405WYMAP 2. 2505WYMAP
<i>Award Years:</i> 1. October 1, 2023 - September 30, 2024 2. October 2, 2024 - September 30, 2025
<i>Department:</i> Wyoming Department of Health

*Criteria:* Per 2 CFR 200.303, a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 42 CFR Part 435 Subpart J, the eligibility of all Medicaid beneficiaries must be renewed once every 12 months, and no more frequently than once every 12 months.

*Condition/context:* For two of the 60 beneficiaries selected for testing, renewed eligibility was not determined within 12 months following the previous redetermination date or initial eligibility date. During the year ended June 30, 2025, program personnel self-identified the error and initiated the appropriate redetermination procedures.

In the first instance, the Medicaid beneficiary should have had a redetermination completed in September 2024. From September 2024 through June 30, 2025, the Medicaid beneficiary received \$76,307 in benefits from the Program. The redetermination process was completed in September 2025, and the Medicaid beneficiary was found to be eligible for the entire period under question.

**STATE OF WYOMING**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2025**

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**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued***

In the second instance, the Medicaid beneficiary should have had a redetermination completed in May 2024. From July 2024 through April 30, 2025, the Medicaid beneficiary received \$51,245 in benefits from the Program. The redetermination process was completed in May 2025, and the Medicaid beneficiary was found to be eligible for the entire period under question.

Program personnel used the system to query and correct instances of noncompliance; however, a complete listing was not maintained. As a result, the total number of beneficiaries self-identified and corrected by the Program is unknown.

*Cause:* The program utilizes the Wyoming Eligibility System (WES) to determine eligibility. It was determined that within WES, users were able to erroneously denote the renewal completion dates. Specifically, WES allowed for the recording of a 2024 renewal in 2023. This resulted in WES reading the 2024 renewal as having been completed. This ultimately resulted in the WES system's inability to accurately manage batch renewals for any case where workers had entered incorrect renewal completion data.

*Effect:* If the program fails to comply with the terms and conditions of a Federal award, the Federal awarding agency may impose additional conditions, as described in 2 CFR 200.208, or implement other remedies for noncompliance, as described in 2 CFR 200.339.

*Questioned costs:* Known - \$0; projected - unknown.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that the Program review and revise its internal control system to ensure that recipient eligibility redeterminations are completed timely.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2025

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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

**2025-025: OSLI - Cash Management (Material Weakness)**

<i>Assistance Listing Numbers/Titles:</i> 1. #66.458, Clean Water State Revolving Fund (CWSRF) 2. #66.468, Drinking Water State Revolving Fund (DWSRF)
<i>Federal Agency Name:</i> U.S. Environmental Protection Agency
<i>Award Numbers:</i> 1. CS-56000119; CS-56000121 2. FS-99884619; FS-99884621; FS-99884622; 4L-00I52022
<i>Award Years:</i> 1. July 1, 2019 - June 30, 2026; July 16, 2021 - June 30, 2028 2. July 1, 2019 - June 30, 2026; August 1, 2021 - June 30, 2028; October 1, 2023 - September 30, 2030; October 1, 2023 - September 30, 2030
<i>Department:</i> Office of State Lands and Investments

*Criteria:* Per 2 CFR 200.303(a), a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the Federal award is managed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

*Condition/context:* The OSLI designed and implemented a control system over cash management activities, but it was not in place for the entire fiscal year. The OSLI did not maintain documentation supporting the review and approval over the cash draws as follows:

- For two of the seven cash draws selected for testing in CWSRF.
- For three of the 11 cash draws selected for testing in DWSRF.

*Cause:* The cash management control system was implemented mid-year in response to staff turnover and previous audit findings.

*Effect:* If the OSLI fails to comply with the terms and conditions of a Federal award, the Federal awarding agency may impose additional conditions, as described in 2 CFR 200.208, or implement other remedies for noncompliance, as described in 2 CFR 200.339.

*Questioned costs:* None.

*Identification as a repeat finding:* Yes. See 2024-032.

*Recommendation:* We recommend that the programs implement a control system that provides for a timely independent review of cash draws and regular reconciliations between cash draws and financial records.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2025

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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

**2025-026: OSLI - Matching (Material Weakness; Noncompliance)**

<i>Assistance Listing Numbers/Titles:</i> 1. #66.458, Clean Water State Revolving Funds (CWSRF) 2. #66.468, Drinking Water State Revolving Funds (DWSRF)
<i>Federal Agency Name:</i> U.S. Environmental Protection Agency
<i>Award Numbers:</i> 1. 4C-00I52322; 4C-00I52323 2. 4D-00I52422
<i>Award Years:</i> 1. October 1, 2023 - September 30, 2030; April 19, 2024 - April 18, 2031 2. October 1, 2023 - September 30, 2030
<i>Department:</i> Office of State Lands and Investments

*Criteria:* Per 2 CFR 200.303(a), a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the Federal award is managed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 40 CFR 35.3135(b), the State must agree to deposit into its State Revolving Fund (SRF) an amount equaling at least 20% of the amount of each grant payment. The State match must be deposited on or before the date on which the State receives each payment from the grant award.

*Condition/context:* The OSLI received a letter from the Governor’s Office in March 2024 notifying it that \$28,257,303 in State matching funds was granted for the 2022-2026 CWSRF and DWSRF IIJA supplemental grants. However, the OSLI did not deposit the State matching funds in its SRFs prior to incurring expenditures and related cash draws for the 2022 and 2023 IIJA supplemental grant awards.

*Cause:* The delay in the deposit of the State matching funds into the SRFs was the result of a breakdown in communication between the OSLI and the Governor’s Office, which was further exacerbated by turnover within the OSLI staff.

*Effect:* If the OSLI fails to comply with the terms and conditions of a Federal award and the CFR, the Federal awarding agency may impose additional conditions, as described in 2 CFR 200.208, or implement other remedies for noncompliance, as described in 2 CFR 200.339.

*Questioned costs:* CWSRF \$609,672; DWSRF \$1,404,534.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that the programs implement a control system to ensure State matching funds are deposited into the SRFs before incurring expenditures for grant awards with matching requirements.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

**2025-027: WDFS - Reporting (Significant Deficiency; Noncompliance)**

<i>Assistance Listing Number/Title:</i> #93.558, Temporary Assistance for Needy Families (TANF)
<i>Federal Agency Name:</i> U.S. Department of Health and Human Services
<i>Award Number:</i> 2401WYTANF
<i>Award Year:</i> October 1, 2023 - September 30, 2024
<i>Department:</i> Wyoming Department of Family Services

*Criteria:* Per 2 CFR 200.303(a), a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the Federal award is managed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 2 CFR 200.302(b)(2), the financial management system of each non-Federal entity must provide for the accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.328 and 200.329.

*Condition/context:* The Annual Report on TANF Programs and State Maintenance-of-Effort (MOE) (Form ACF-204) submitted for the grant year ended September 30, 2024 contained the following errors:

1. For four benefit/service categories, State MOE expenditures were improperly reported as total State expenditures.
2. For all benefit/service categories, the Federal expenditure figure was improperly reported instead of one of two (total or MOE) State expenditure figures.

*Cause:* There has been turnover in the personnel responsible for this special reporting requirement within the WDFS. As a result of this turnover, internal review processes did not identify errors in the reports submitted.

*Effect:* The WDFS reported inaccurate information to the Federal awarding agency. Federal awarding agencies depend on accurate reports to measure program results and the State's compliance with Federal requirements. If the State fails to comply with the terms and conditions of a Federal award, the Federal awarding agency may impose additional conditions, as described in 2 CFR 200.208, or implement other remedies for noncompliance, as described in 2 CFR 200.339.

*Questioned costs:* None.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend the WDFS ensure that program personnel responsible for completing and reviewing the Form ACF-204 reports receive sufficient training over the reporting requirements. We also recommend that the WDFS create a Standard Operating Procedure (SOP) to document the process used to prepare the reports.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

**STATE OF WYOMING**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2025**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued***

**2025-028: WDFS, WDH, WDE - FFATA Reporting (Material Weakness; Noncompliance)**

<i>Assistance Listing Numbers/Titles:</i> 1. #93.558, Temporary Assistance for Needy Families (TANF) 2. #81.042, Weatherization Assistance for Low-Income Persons (WAP)
<i>Federal Agency Names:</i> 1. U.S. Department of Health and Human Services 2. U.S. Department of Energy
<i>Award Numbers:</i> 1. 1601WYTANF; 1701WYTANF; 2401WYTANF; 2501WYTANF 2. DE-EE0009941; DE-EE0010026
<i>Award Years:</i> 1. October 1, 2015 - September 30, 2029; October 1, 2016 - September 30, 2030; October 1, 2023 - September 30, 2024; October 1, 2024 - September 30, 2025 2. July 1, 2022 - June 30, 2025; July 1, 2022 - June 30, 2029
<i>Department:</i> Wyoming Department of Family Services

*Criteria:* Per 2 CFR 200.303(a), a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the Federal award is managed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 2 CFR Appendix A to Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier sub-awards of \$30,000 or more to FSRS (through February 2025) and [sam.gov](http://sam.gov) (effective March 2025). The non-Federal entity must report each obligation action no later than the end of the month following the month in which the obligation was made.

*Condition/context:* For Assistance Listing #93.558, TANF, seven FFATA reports were selected for testing, all of which improperly reported amounts as first-tier sub-awards to other State agencies. In addition, the State failed to report all first-tier sub-awards that were made by the WDH and the WDE under Assistance Listing #93.558, TANF.

<b>Transactions Tested</b>	<b>Sub-Award Not Reported</b>	<b>Report Not Timely</b>	<b>Sub-Award Amount Incorrect</b>	<b>Sub-Award Missing Key Elements</b>
19	Unknown	0	19	0

<b>Dollar Amount of Tested Transactions</b>	<b>Sub-Award Not Reported</b>	<b>Report Not Timely</b>	<b>Sub-Award Amount Incorrect</b>	<b>Sub-Award Missing Key Elements</b>
\$26,323,161	Unknown	\$0	\$26,323,161	\$0

**STATE OF WYOMING**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
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**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued***

We also noted the following errors on FFATA reports selected for testing:

- Assistance Listing #93.558, TANF - Four of the seven reports selected for testing included incorrect sub-award amounts.

<b>Transactions Tested</b>	<b>Sub-Award Not Reported</b>	<b>Report Not Timely</b>	<b>Sub-Award Amount Incorrect</b>	<b>Sub-Award Missing Key Elements</b>
95	0	0	13	0

<b>Dollar Amount of Tested Transactions</b>	<b>Sub-Award Not Reported</b>	<b>Report Not Timely</b>	<b>Sub-Award Amount Incorrect</b>	<b>Sub-Award Missing Key Elements</b>
\$26,528,749	\$0	\$0	\$502,128	\$0

- Assistance Listing #81.042, WAP - All five reports selected for testing included incorrect subaward amounts.

<b>Transactions Tested</b>	<b>Sub-Award Not Reported</b>	<b>Report Not Timely</b>	<b>Sub-Award Amount Incorrect</b>	<b>Sub-Award Missing Key Elements</b>
10	0	0	8	0

<b>Dollar Amount of Tested Transactions</b>	<b>Sub-Award Not Reported</b>	<b>Report Not Timely</b>	<b>Sub-Award Amount Incorrect</b>	<b>Sub-Award Missing Key Elements</b>
\$16,250,336	\$0	\$0	\$1,177,805	\$0

*Cause:* The WDFS delegated portions of the Federal awards under Assistance Listing #93.558, Temporary Assistance for Needy Families, to other agencies of the State (the Wyoming Department of Workforce Services (WDWS), the WDH, and the WDE). The WDH and the WDE subsequently subgranted the funds received. As the practice of delegating funds to other agencies within the State is not widely utilized throughout the State, there was not clear consistent guidance on how the delegated funds should be treated for Federal reporting purposes.

In addition, WDFS personnel misinterpreted the requirements of 2 CFR Appendix A to Part 170 and were reducing the sub-award amounts initially reported by actual expenditures, credits on the subrecipient’s account, and/or advances following the original obligation of funding.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2025

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#### III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

*Effect:* The WDFS reported inaccurate information on expenditures passed through to subrecipients under first-tier sub-awards within FSRS and [sam.gov](#). In addition, first-tier sub-awards that were made by the WDH and the WDE were not reported within FSRS and [sam.gov](#). Federal awarding agencies depend on accurate reports to measure program results and the State's compliance with Federal requirements. If the State fails to comply with the terms and conditions of a Federal award, the Federal awarding agency may impose additional conditions, as described in 2 CFR 200.208, or implement other remedies for noncompliance, as described in 2 CFR 200.339.

*Questioned costs:* None.

*Identification as a repeat finding:* Yes. See 2023-038 and 2022-029 for WDE.

*Recommendation:* Given the increasing number of State agencies that are delegating Federal funds to other State agencies, we recommend that the SAO and the Department of Audit (DOA) collaborate and prepare a SOP that clearly outlines each agency's respective roles and responsibilities to ensure that the Federal funds are properly administered in compliance with the Federal requirements, inclusive of the following:

- SEFA reporting
- FFATA reporting
- Federal financial reporting
- Subrecipient monitoring

In addition, given the increased prevalence of the FFATA reporting requirement across all State agencies, we recommend that the DOA consider the need for internal training and resources that can be made available to agency personnel related to the FFATA reporting requirements.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

#### **2025-029: WDH - Subrecipient Monitoring (Significant Deficiency; Noncompliance)**

<i>Assistance Listing Number/Title:</i> #93.558, Temporary Assistance for Needy Families (TANF)
<i>Federal Agency Name:</i> U.S. Department of Health and Human Services
<i>Award Numbers:</i> 2401WYTANF; 2501WYTANF
<i>Award Years:</i> October 1, 2023 - September 30, 2024; October 1, 2024 - September 30, 2025
<i>Department:</i> Wyoming Department of Health

*Criteria:* Per 2 CFR 200.303(a), a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the Federal award is managed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

2 CFR 200.332(b) requires that every sub-award is clearly identified to the subrecipient as a sub-award and includes multiple data elements.

STATE OF WYOMING

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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

*Condition/context:* The WDH did not communicate five of the required data elements to its 23 subrecipients: Federal award identification number, Federal award date, name of Federal award agency, identification of whether the Federal award is for research and development, and the indirect cost rate.

*Cause:* The WDFS delegated portions of the Federal awards under Assistance Listing #93.558, Temporary Assistance for Needy Families, to the WDH. The WDH subsequently subgranted the funds received. As the practice of delegating funds to other agencies within the State is not widely utilized throughout the State, there was not clear consistent guidance on how this funding should be identified to subrecipients.

*Effect:* If the WDH does not communicate the required data elements to its subrecipients, the WDH is not able to ensure that those subrecipients are appropriately administering the funding passed through to them, in which case the WDH may be required to return any funds expended inappropriately by that subrecipient to the Federal awarding agency.

*Questioned costs:* None.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that, for all Federal funding, inclusive of that delegated to the WDH from other agencies, the WDH obtain and utilize a standard subrecipient grant award cover sheet and/or agreement that includes all required Federal award identification criteria per 2 CFR 200.332(b).

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

**2025-030: WDE - FFATA Reporting (Significant Deficiency)**

<i>Assistance Listing Number/Title:</i> Child Nutrition Cluster
<i>Federal Agency Name:</i> U.S. Department of Agriculture
<i>Award Numbers:</i> 3WY300312; 3WY310312; 3WY310379
<i>Award Years:</i> October 1, 2023 - September 30, 2025 and October 1, 2024 - September 30, 2027; October 1, 2024 - September 30, 2027; October 1, 2022 - September 30, 2024 and October 1, 2024 - September 30, 2027
<i>Department:</i> Wyoming Department of Education

*Criteria:* Per 2 CFR 200.303(a), a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the Federal award is managed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Federal financial reports should be reviewed and approved by an individual not directly involved with their initial preparation, and documentation of the review should be retained.

*Condition/context:* The FFATA reports are prepared and submitted by the School Foundation Program (SFP) Consultant. There is no independent review and approval over the reporting process to [sam.gov](http://sam.gov).

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

*Cause:* While the SFP Supervisor monitors the completion of the monthly reporting task related to the submission of the FFATA reports, she does not review the FFATA reports prior to submission.

*Effect:* If there is not an independent review process over the preparation of the FFATA reports, there are no controls in place to ensure that the reports were prepared accurately and are supported by proper documentation. This could result in reporting inaccurate information to the Federal awarding agency. Federal awarding agencies depend on accurate reports to measure program results and the State's compliance with Federal requirements. If the State fails to comply with the terms and conditions of a Federal award, the Federal awarding agency may impose additional conditions, as described in 2 CFR 200.208, or implement other remedies for noncompliance, as described in 2 CFR 200.339.

*Questioned costs:* None.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that the WDE implement a control system that provides for a timely independent review of the FFATA reports.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

**2025-031: A&I - Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Matching, and Maintenance of Effort (Significant Deficiency)**

<i>Assistance Listing Number/Title:</i> #45.310, Grants to States
<i>Federal Agency Name:</i> The Institute of Museum and Library Sciences
<i>Award Number:</i> LS-256850-OLS-24
<i>Award Years:</i> October 1, 2023 - September 30, 2025
<i>Department:</i> Wyoming Department of Administration & Information

*Criteria:* Per 2 CFR 200.303(a), a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the Federal award is managed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Supporting documentation for expenditures, cash draws, matching, and maintenance of effort should be reviewed and approved by an individual not directly involved with their initial preparation, and documentation of the review should be retained.

*Condition/context:* During our testing, we noted the following instances where we were unable to review documentation that an independent review and approval had been performed on the applicable documentation:

1. Two out of 23 expenditures selected for testing were verbally approved by the State Librarian.
2. The spreadsheet used to accumulate expenditures for draw down is not subjected to an independent review prior to the submission of the cash draw.

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

3. The spreadsheet used to monitor compliance with the Federal requirements was verbally reviewed among the Business Manager, the Research and Statistics Consultant, the Communications and Grant Specialist, and the State Librarian.

*Cause:* The Program did not have a control system in place to ensure that when supporting documentation is reviewed and approved, the review and approval is formally documented and retained.

*Effect:* If the review and approval is not formally documented and retained, there is not an adequate audit trail to demonstrate that the internal controls over the compliance requirements are functioning as designed.

*Questioned costs:* None.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that A&I revise its internal controls to ensure that when supporting documentation is reviewed and approved, the review and approval is formally documented and retained to provide an adequate audit trail that the internal controls over the compliance requirement are functioning as designed.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

**2025-032: A&I - Cash Management (Significant Deficiency; Noncompliance)**

<i>Assistance Listing Number/Title:</i> #45.310, Grants to States
<i>Federal Agency Name:</i> The Institute of Museum and Library Sciences
<i>Award Number:</i> LS-256850-OLS-24
<i>Award Years:</i> October 1, 2023 - September 30, 2025
<i>Department:</i> Wyoming Department of Administration & Information

See item 2025-001 in Section I, *Financial Statement Findings*.

**2025-033: A&I - Suspension and Debarment (Significant Deficiency)**

<i>Assistance Listing Number/Title:</i> #45.310, Grants to States
<i>Federal Agency Name:</i> The Institute of Museum and Library Sciences
<i>Award Number:</i> LS-256850-OLS-24
<i>Award Years:</i> October 1, 2023 - September 30, 2025
<i>Department:</i> Wyoming Department of Administration & Information

*Criteria:* Per 2 CFR 200.303(a), a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the Federal award is managed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2025

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#### III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

Per review of 2 CFR 200.213, non-Federal entities are prohibited from contracting with, or making sub-awards under covered transactions to, parties that are suspended or debarred or whose principals are suspended or debarred. Covered transactions include contracts for goods and services awarded under a non-procurement transaction that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR Section 180.220. All non-procurement transactions entered into by a pass-through entity (i.e., sub-awards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR Section 180.215.

*Condition/context:* For all three vendors selected for testing, out of a population of six, we determined that the vendors did not have a suspension and debarment clause in their contracts, and A&I did not perform other verification procedures to ensure that the vendors were not suspended or debarred. However, we independently verified that the vendors were not suspended or debarred per review of [sam.gov](http://sam.gov).

*Cause:* The program does not have a control system in place to ensure that suspension and debarment certifications were obtained when required.

*Effect:* If A&I is not verifying that vendors with which it contracts are neither suspended nor debarred, it is possible that A&I could contract with a vendor that is suspended or debarred, in which case A&I may be required to return the funds expended to that vendor to the Federal oversight agency.

*Questioned costs:* None.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that A&I review and revise its current control system to require that all contracts be initiated through a procurement process that includes the suspension and debarment certification process. If this is not feasible, we recommend that a secondary control system be established to ensure that all contracts entered into outside of the procurement process be reviewed to ensure compliance with all of the necessary Federal requirements, including suspension and debarment. This could include performing and maintaining documentation that a [sam.gov](http://sam.gov) verification was performed for applicable vendors.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

**STATE OF WYOMING**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
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**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued***

**2025-034: Wyoming Office of Homeland Security (WOHS) - FFATA Reporting (Significant Deficiency; Noncompliance)**

<i>Assistance Listing Number/Title:</i> #97.067, Homeland Security Grant Program
<i>Federal Agency Name:</i> U.S. Department of Homeland Security
<i>Award Numbers:</i> EMW-2020-SS-00062; EMW-2021-SS-00015; EMW-2022-SS-00077; EMW-2023-SS-00061; EMW-2024-SS-05223
<i>Award Years:</i> September 1, 2020 - August 31, 2024; September 1, 2021 - August 31, 2024; September 1, 2022 - August 31, 2025; September 1, 2023 - August 31, 2026; September 1, 2024 - August 31, 2027
<i>Department:</i> Wyoming Office of Homeland Security

*Criteria:* Per 2 CFR 200.303(a), a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the Federal award is managed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Federal financial reports should be reviewed and approved by an individual not directly involved with their initial preparation, and documentation of the review should be retained.

Per 2 CFR Appendix A to Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier sub-awards of \$30,000 or more to FSRS (through February 2025) and [sam.gov](http://sam.gov) (effective March 2025). The non-Federal entity must report each obligation action no later than the end of the month following the month in which the obligation was made.

*Condition/context:* The WOHS did not timely file FFATA reports during the fiscal year ended June 30, 2025. Additionally, there was no formal documentation of independent review and approval of the reports prior to submission.

<b>Transactions Tested</b>	<b>Sub-Award Not Reported</b>	<b>Report Not Timely</b>	<b>Sub-Award Amount Incorrect</b>	<b>Sub-Award Missing Key Elements</b>
9	0	9	0	0

<b>Dollar Amount of Tested Transactions</b>	<b>Sub-Award Not Reported</b>	<b>Report Not Timely</b>	<b>Sub-Award Amount Incorrect</b>	<b>Sub-Award Missing Key Elements</b>
\$410,437	\$0	\$410,437	\$0	\$0

*Cause:* In previous years, the WOHS did not have an internal control system in place with respect to FFATA reporting requirements. Upon identification of this omission, the WOHS’s Federal oversight agency, the U.S. Department of Homeland Security - Federal Emergency Management Agency, requested that all omissions be filed by September 30, 2025.

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2025

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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

*Effect:* Federal awarding agencies depend on timely and accurate reports to measure program results and the State’s compliance with Federal requirements. If the State fails to comply with the terms and conditions of a Federal award, the Federal awarding agency may impose additional conditions, as described in 2 CFR 200.208, or implement other remedies for noncompliance, as described in 2 CFR 200.339.

*Questioned costs:* None.

*Identification as a repeat finding:* Yes. See 2024-023.

*Recommendation:* Subsequent to year-end, the WOHS implemented a FFATA reporting process. We recommend that the WOHS adhere to the reporting process and formally document its independent review and approval of the FFATA reports prior to submission.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

**2025-035: Wyoming Water Development Office (WWDO) - Suspension and Debarment (Significant Deficiency)**

<i>Assistance Listing Number/Title:</i> #15.077, Rehabilitation, Reconstruction, or Replacement of Carey Act Dams
<i>Federal Agency Name:</i> U.S. Department of the Interior
<i>Award Number:</i> R24AC00527
<i>Award Year:</i> September 16, 2024 - December 31, 2029
<i>Department:</i> Wyoming Water Development Office

*Criteria:* Per 2 CFR 200.303(a), a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the Federal award is managed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per review of 2 CFR 200.213, non-Federal entities are prohibited from contracting with, or making sub-awards under covered transactions to, parties that are suspended or debarred or whose principals are suspended or debarred. Covered transactions include contracts for goods and services awarded under a non-procurement transaction that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR Section 180.220.

*Condition/context:* For one of two vendors subject to, and selected for, testing, we determined that the vendor did not have a suspension and debarment clause in the contract, and the WWDO did not perform other verification procedures to ensure that the vendor was not suspended or debarred prior to disbursing Federal funds to them. However, we independently verified that the subrecipient was not suspended or debarred per review of [sam.gov](http://sam.gov).

STATE OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2025

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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

*Cause:* While the WWDO implemented a control system in place to ensure that required suspension and debarment certifications are obtained for all types of vendors, it was not designed to ensure the certifications were obtained prior to the disbursement of Federal funds. The WWDO sends requests for certifications regarding debarment, suspension, and other responsibility matters on an annual basis in July.

*Effect:* If the WWDO is not verifying that vendors with which it contracts are neither suspended nor debarred prior to disbursing Federal funds to them, it is possible that the WWDO could contract with a vendor that is suspended or debarred, in which case the WWDO may be required to return the funds expended to that vendor to the Federal oversight agency.

*Questioned costs:* None.

*Identification as a repeat finding:* Yes; 2024-022.

*Recommendation:* We recommend that the WWDO revise its current control system to require that all contracts include the suspension and debarment certification process. If this is not feasible, we recommend that the current control system be revised to ensure that all contracts entered into outside of the procurement process be reviewed to ensure that requests for certifications regarding debarment, suspension, and other responsibility matters are sent out with the contract. Alternatively, the WWDC could perform and maintain documentation that a [sam.gov](https://sam.gov) verification was performed for applicable vendors.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

**2025-036: WWDO - Cash Management (Material Weakness; Noncompliance)**

<i>Assistance Listing Number/Title:</i> #15.077, Rehabilitation, Reconstruction, or Replacement of Carey Act Dams
<i>Federal Agency Name:</i> U.S. Department of the Interior
<i>Award Numbers:</i> R23AC00188; R24AC00527
<i>Award Years:</i> March 27, 2023 - October 31, 2025; September 16, 2024 - December 31, 2029
<i>Department:</i> Wyoming Water Development Office

*Criteria:* Per 2 CFR 200.303(a), a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the Federal award is managed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Supporting documentation for cash draws should be reviewed and approved by an individual not directly involved with their initial preparation and documentation of the review should be retained.

## STATE OF WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2025

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#### III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

Per 2 CFR 200.305(b)(12), a recipient may retain up to \$500 per year of interest earned on Federal funds to use for administrative expenses of the recipient. Any additional interest earned on Federal funds must be returned annually to the Department of Health and Human Services (DHHS) Payment Management System (PMS) through either the Automated Clearing House network or a Fedwire Funds Service payment. All interest in excess of \$500 per year must be returned to PMS regardless of whether the recipient was paid through PMS.

*Condition/context:* There was not a segregation of duties and independent review process over the process for reviewing cash draws. For one out of six cash draws subjected to testing, one cash draw was overdrawn by \$116,229. The advance was created in June 2025 and was not fully expended until March 2026. As the program typically operates on a reimbursement basis, there was no internal control system to determine what amount of interest has been earned on the Federal funds and should have been remitted to DHHS.

*Cause:* The error was caused by human error as the draw amount for one award was inadvertently combined with the second award. Due to the small number of personnel within the WWDO, it can be difficult to segregate duties. The Fiscal Manager was responsible for the approval of expenditures within WOLFS, preparing the cash draw spreadsheet, drawing the funds from ASAP, and entering the deposit into WOLFS.

The Fiscal Manager had intended for the advance to be fully expended in a much shorter time period; however, there was an extended transition of the program between construction phases in which no expenditures were incurred.

*Effect:* The WWDO received an advance of Federal funds and may have improperly retained investment income that should have been returned to DHHS.

*Questioned Costs:* Unknown.

*Identification as a repeat finding:* No.

*Recommendation:* We recommend that the WWDO implement an internal control process over cash management that requires the accountant to compile the expenditures into the cash draw spreadsheet after entry into WOLFS and initiate the draw request in ASAP. The Fiscal Manager should review and approve the spreadsheet prior to submitting the cash draw request. In addition, we recommend that the WWDO collaborate with the STO and/or the SAO to determine what amount of interest may have been earned on the advance for purposes of assessing the requirement to remit any interest earned over \$500 to DHHS.

*Views of responsible officials and planned corrective actions:* Management concurs with the finding. See Exhibit I.

## STATE OF WYOMING

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2025

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#### I. FINANCIAL STATEMENT FINDINGS

##### **2024-001: Wyoming Department of Workforce Services (WDWS) - Internal Controls and Audit Adjustments to WDWS Financial Statement Balances (Material Weakness)**

*Condition/context:* Adjusting journal entries were proposed as follows:

- To reclassify amounts on deposit with the U.S. Treasury from current to non-current by approximately \$439.3 million in the Unemployment Insurance Fund, a nonmajor enterprise fund. The total amount on deposit with the U.S. Treasury was accurately reported.
- To increase claims and benefits expense and payable by \$50 million in the Workers' Compensation Insurance Fund.

*Recommendation:* We recommend that the WDWS refine its internal review process to determine the reasonableness of the information submitted for inclusion in the State's financial statements.

*Status:* As noted in our corrective action plan, the anticipated completion date is October 31, 2025.

The WDWS is currently incorporating the U.S. Treasury current-to-non-current reclassification into the final checklist for the Accounting Manager and will continue collaborating with the contracted CPA firm to ensure accuracy.

Additionally, we are developing comprehensive written guidelines for financial reporting related to both Unemployment Insurance and Workers' Compensation. These guidelines will include a step-by-step review process for the Accounting Managers and relevant staff, with clearly defined procedures to verify accuracy and uphold the integrity of financial reporting.

This initiative also supports continuity by maintaining detailed documentation and promoting cross-training, which will help ensure consistent reporting practices regardless of staffing changes.

*Auditor's comments:* The corrective action plan was implemented. This finding is considered resolved.

##### **2024-002: State Auditor's Office (SAO) - Internal Controls and Audit Adjustments to Deferred Revenue (Significant Deficiency)**

*Condition/context:* Adjusting journal entries were proposed as follows:

- To increase deferred revenue by approximately \$4.3 million and Federal revenue by approximately \$3.9 million and decrease charges for sales and services revenue by approximately \$8.2 million in the General Fund.
- To decrease Federal revenue and increase fund balance by \$3.8 million in the General Fund.

## STATE OF WYOMING

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2025

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#### I. FINANCIAL STATEMENT FINDINGS, *Continued*

*Recommendation:* We recommend that the SAO refine its internal review process over journal entries to ensure that the activity reflected in the journal entries is reasonable based on the context of the entry. In addition, given the volume of data being received by the SAO from agencies, we recommend the SAO determine if there is a more effective manner in which updated and/or revised information can be submitted to the SAO by agencies to ensure that it is subsequently incorporated into the State's financial statements.

*Status:* The Accounting Division implemented a second review for all journal entries and is saving all information provided to agencies to the appropriate project folder to ensure incorporation as appropriate into the Annual Comprehensive Financial Report (ACFR).

*Auditor's comments:* The corrective action plan was implemented. This finding is considered resolved.

#### **2024-003: SAO - Internal Controls and Audit Adjustments for Bonds Payable Related Activity (Material Weakness)**

*Condition/context:* Adjusting journal entries were proposed as follows:

- To decrease investment income and transfers out by approximately \$21.2 million in the Common School Land Fund.
- To decrease transfers in and expenditures by approximately \$21.2 million in the Foundation Program Fund.

*Recommendation:* We recommend that the SAO continue to develop institutional knowledge related to the complex transactions unique to bonds payable. Additionally, we recommend that the SAO expand its internal documentation and project instructions related to bonds payable, especially for transactions that do not occur on a regular basis.

*Status:* The Accounting Division Manager sat down with the Accounting Division staff to discuss the bonds payable project prior to receipt of information for FY 2025. Additionally, conversations were had during the preparation of the ACFR project and clarifying questions were asked of the State Treasurer's Office (STO) to ensure proper accounting of bonds.

*Auditor's comments:* The corrective action plan was implemented. This finding is considered resolved.

#### **2024-004: SAO - Internal Controls and Audit Adjustments Related to Legislative Changes (Material Weakness)**

*Condition/context:* Adjusting journal entries were proposed as follows:

- To decrease unavailable revenue - property taxes, due from other governments, and other taxes revenue by approximately \$37.2 million in the Foundation Program Fund.
- To increase unearned revenue by approximately \$37.2 million in the Foundation Program Fund.

## STATE OF WYOMING

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2025

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#### I. FINANCIAL STATEMENT FINDINGS, *Continued*

*Recommendation:* We recommend that the SAO review projects to ensure that they incorporate all revisions necessary for the impact of legislative changes.

*Status:* The SAO communicated to all agencies the importance of including relevant legislative changes in reporting items as well as reminded them to reach out with questions. Additionally, the Deputy Auditor and the Accounting Division Manager had a post-legislative session meeting with Legislative Service Office staff to discuss any pertinent legislative changes.

*Auditor's comments:* The corrective action plan was implemented. This finding is considered resolved.

#### **2024-005: STO - Internal Controls and Inflation Proofing Adjustments (Significant Deficiency; Noncompliance)**

*Condition/context:* Adjusting journal entries were proposed as follows:

- To decrease investment income and increase fund balance by approximately \$8.4 million in the General Fund.
- To increase investment income and decrease fund balance by approximately \$8.4 million in three nonmajor governmental funds.

*Recommendation:* We recommend that the STO continue to review and revise its internal controls as necessary to allow for the timely identification of errors.

*Status:* Corrective action implemented. The STO continues to correct errors when found, regardless of when they occur, to ensure the accuracy and transparency of the State's financials.

*Auditor's comments:* This corrective action plan was implemented. This finding is considered resolved.

#### **2024-006: SAO - Internal Controls and Audit Adjustments for Fund Balance Restatements (Material Weakness)**

*Condition/context:* Adjusting journal entries were proposed as follows:

- To decrease various revenue and expenditures by approximately \$19.8 million in the General Fund.
- To increase investment income and decrease fund balance in the Wyoming Tobacco Settlement Fund and decrease investment income and increase fund balance in the Special Projects Fund - Restricted, both nonmajor governmental funds, by approximately \$7.2 million.

*Recommendation:* We recommend that the SAO develop a standard process for the preparation of the fund balance restatement project. Additionally, we recommend that the SAO refamiliarize itself with the applicable fund balance restatement journal entries during the completion of correlated projects.

*Status:* Additional fund balance restatement training was held prior to any work being done on the project. A second level of review was also incorporated into the fund balance restatement project.

## STATE OF WYOMING

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2025

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#### I. FINANCIAL STATEMENT FINDINGS, *Continued*

*Auditor's comments:* The corrective action plan was implemented but was not effective, as the issue recurred. This finding remains open - see current-year finding at 2025-014.

#### **2024-007: SAO - Internal Controls and Audit Adjustments to Accounts Payable (Material Weakness)**

*Condition/context:* Adjusting journal entries were proposed as follows:

- To decrease fund balance and education expenditures by approximately \$18.3 million in the Foundation Program Fund.
- To increase education expenditures and accounts payable by approximately \$1.2 million in the Foundation Program Fund.
- To decrease expenditures and accounts payable by approximately \$29.5 million across various funds.
- To decrease general government expenditures and accounts payable by approximately \$3.9 million in the General Fund.

*Recommendation:* We recommend that the SAO incorporate a review of all prior-year entries made to accounts payable to determine if all entries are necessary again in the current year. In addition, we recommend that the SAO perform a comparison of current-year actual accounts payable balances to prior-year estimated accounts payable balances to identify any major differences and determine if they are the result of inaccurate or omitted entries. Finally, we recommend that the SAO continue to refine its process to identify the relationship between different financial reporting projects to ensure that amounts are not improperly duplicated across multiple projects.

*Status:* The Accounting Division has had several meetings to discuss the accounts payable project and made some enhancements to the project to ensure all necessary entries are completed for the FY25 ACFR. Additionally, the preparers of the Schedule of Expenditures of Federal Awards (SEFA), due to/from, due to/from component units, and manual accounts payable projects will be meeting with the Accounting Division Manager in October to ensure all entries were properly completed and nothing was duplicated.

*Auditor's comments:* The corrective action plan was implemented but was not effective, as the issue recurred. This finding remains open - see current-year finding at 2025-004.

#### **2024-008: STO - Internal Controls Over Allowance for Loans Receivable (Significant Deficiency)**

*Condition/context:* The STO holds a loan receivable that is currently in default but is considered to be fully collectible given the collateralization securing the loan. During our review of the collateralization, we determined that the documented valuation of the collateral had not been updated since the loan's inception, and information/data utilized by the STO in its assessment of the collateral did not exist in a format that was able to be independently corroborated during the audit.

## STATE OF WYOMING

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2025

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#### I. FINANCIAL STATEMENT FINDINGS, *Continued*

*Recommendation:* We recommend that the STO formally document the information and data used to estimate the valuation of the loan's collateralization that supports that an allowance is not considered necessary. In addition, we recommend that the STO request updated documentation to support the validity of guaranties and asset valuations given the depreciation of previously valued plant and equipment, as well as subsequent capital investments.

*Status:* The STO obtained an appraisal of the asset valuations used for the loan's collateralization and provided it for the 2025 audit.

*Auditor's comments:* This corrective action plan was implemented. This finding is considered resolved.

#### **2024-009: Department of Administration & Information (A&I) - Employees' Group Insurance (EGI) - Internal Controls Over Actuarial Assumptions (Significant Deficiency)**

*Condition/context:* The valuation of the State's other postemployment benefits (OPEB) liability is based on assumptions related to economic trends, health care trends, medical-related items, and other items, such as employee terminations, retirement, death, disability, etc.

For the 2024 actuarial valuation, we determined that the female post-retirement mortality table for participants of the Air Guard, Judges, and Public Employees retirement systems was greater than the expected mortality table. In addition, the 2024 actuarial valuation improperly included an explicit subsidy payable to spouses of participants who were not themselves participants.

EGI does not have a control system in place that (a) provides for a thorough review of the reasonableness of the actuarial assumptions developed and utilized by its external actuary or (b) identifies inaccurate benefit provisions utilized by its external actuary in the valuation of the State's OPEB liability.

An adjusting journal entry was proposed to decrease the total OPEB liability and expense by approximately \$11 million at the government-wide level.

*Recommendation:* We recommend that EGI implement a thorough control system to perform a detailed review of the significant assumptions being utilized in the valuation of the OPEB liability for reasonableness. Assumptions utilized from the Wyoming Retirement System should also be reviewed for consistency and to ensure that they are reasonable for purposes of the OPEB, as the population of participants differs between the two plans. In addition, we recommend that EGI implement a control system to confirm the accuracy of significant benefit provisions with the external actuary.

## STATE OF WYOMING

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2025

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#### I. FINANCIAL STATEMENT FINDINGS, *Continued*

*Status:* EGI (Karyn Williams, Manisha Surineni), along with A&I Accounting (Rory Horsley, Barb Wallace), met with Segal (Richard Ward, Muhammad, Hanif, Mehdi Riazi, Thien Tran) on March 25, 2025 to discuss/review the EGI draft assumptions to finalize the 2025 OPEB liability and Governmental Accounting Standards Board Statement No. 75 liability projections/analysis. Segal sent an acknowledgment letter to EGI dated April 3, 2025 confirming receipt of controls as follows: (1) EGI's verification of the OPEB plan's key provisions, (2) EGI's description of any changes to the core health benefits, and (3) EGI's list of participating employers, including any changes from the prior year, including the City of Laramie and the Town of Hudson.

*Auditor's comments:* The corrective action plan was implemented. This finding is considered resolved.

#### **2024-010: SAO - Internal Controls Over Component Unit Appropriations and Audit Adjustments to Prepays (Significant Deficiency)**

*Condition/context:* Adjusting journal entries were proposed in the General Fund to increase prepaids and decrease expenditures by \$9.6 million.

*Recommendation:* We recommend that the SAO expand its current component unit payable project to ensure that it encompasses all funding arrangements with component units. Additionally, we recommend that the SAO consider the need to implement a project targeted toward the identification of prepaids and ensuring that those expenditures are being properly reflected in the financial statements based on its current accounting policy using the consumption method.

*Status:* Additional checks have been added to the component unit payable project to ensure all funding arrangements with component units are properly accounting for within the ACFR. This includes cooperation with the SEFA, due to/from, and accounts payable projects.

*Auditor's comments:* The corrective action plan was implemented but was not effective, as the issue recurred. This finding remains open - see current-year finding at 2025-005.

#### **2024-011: SAO - Internal Controls and Audit Reclassifications (Material Weakness)**

*Condition/context:* Adjusting journal entries were proposed as follows:

- To reclassify approximately \$21.5 million from taxes receivable to accounts receivable in the Unemployment Insurance Fund, a nonmajor enterprise fund.
- To increase due from other governments and unearned revenue by approximately \$8.5 million in the Pandemic Relief Fund.
- To reclassify approximately \$1.8 million from accounts payable to due to component units in the General Fund.
- To decrease revenue and education expenditures by approximately \$1.6 million in the Foundation Program Fund.

## STATE OF WYOMING

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2025

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#### I. FINANCIAL STATEMENT FINDINGS, *Continued*

*Recommendation:* We recommend that the SAO incorporate a review of the impacted accounts and funds into its review process to ensure that the accounts reflected are accurate based on the context of the entry.

*Status:* The Accounting Division has implemented a second review to all projects to ensure account balances are accurate based on the context of the entry.

*Auditor's comments:* The corrective action plan was implemented. This finding is considered resolved.

#### **2024-012: SAO, Wyoming State Budget Department (WSBD), and Wyoming Department of Family Services (WDFS) - Internal Controls and Audit Adjustments to Investment Income Related to Federal Funding (Material Weakness)**

*Condition/context:* Adjusting journal entries were proposed as follows:

- To increase due to/due from other funds and decrease/increase fund balance by approximately \$2.2 million in the Pandemic Relief Fund and the General Fund, respectively.
- To increase expenditures and Federal revenue by approximately \$350,000 in the Pandemic Relief Fund.
- To increase due to other governments and decrease investment income by approximately \$2.7 million in the Pandemic Relief Fund.

*Recommendation:* We recommend that the SAO implement an internal control policy over the accounting for investment income earned on Federal funds to ensure consistent treatment across agencies and compliance with Federal regulations. The policy should include consideration of what period the investment income should be accumulated (e.g., calendar versus fiscal year), how often it should be remitted, how return of investment income should be recorded in the accounting system, what fund investment income should revert to if able to be retained, and how each agency should report such activity to the SAO for purposes of financial reporting.

*Status:* The SAO developed a policy for the accounting of investment income earned on any new Federal funding that requires the establishment of a new fund. The policy requires any agency that receives Federal funding up-front to coordinate with the SAO on interest earned on the funds to ensure compliance with all Federal program guidance.

*Auditor's comments:* The corrective action plan was implemented. This finding is considered resolved.

## STATE OF WYOMING

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2025

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#### I. FINANCIAL STATEMENT FINDINGS, *Continued*

##### **2024-013: SAO, WDWS, Department of Revenue (DOR) and Wyoming Supreme Court (WSC) - Internal Controls and Audit Adjustments to Subscription-Related Balances (Material Weakness)**

*Condition/context:* During the testing of subscription-based information technology arrangements (SBITA), the following errors were noted:

- The SAO improperly modified a subscription-based asset and liability for a contract amendment that did not qualify as a modification. Additionally, the SAO improperly accounted for current-year contract modifications.
- The WDWS had errors in certain subscription-based asset and liability calculations resulting from the inaccurate treatment of modifications, payment amount assumptions, and analyses of in-scope and out-of-scope components and subscription terms.
- The DOR capitalized a contract without an information technology software component as a subscription-based asset and liability when it should have been expended.
- The WSC improperly expended a contract that should have been capitalized as a subscription-based asset and liability.

As a result, adjusting journal entries were proposed as follows:

- To decrease subscription-based expenditures and other financing sources by approximately \$27.8 million in the General Fund.
- To reclassify debt service principal retirement and interest to subscription-based expenditures by approximately \$10.6 million in the General Fund.
- To decrease subscription-based assets by approximately \$43.7 million and subscription-based liabilities by approximately \$27.8 million and increase expense by approximately \$15.9 million at the government-wide level.
- To increase subscription-based assets and decrease amortization expense by approximately \$7.1 million at the government-wide level.
- To increase expense and subscription-based liabilities by approximately \$7 million at the government-wide level.
- To reclassify current subscription-based liabilities to noncurrent subscription-based liabilities by approximately \$5 million at the government-wide level.
- To increase other financing sources and subscription-based expenditures by approximately \$27.8 million at the government-wide level.
- To decrease subscription-based expenditures and other financing sources by approximately \$18.6 million in the General Fund and approximately \$1.0 million in the Foundation Program Fund.
- To reclassify debt service principal retirement and interest to subscription-based expenditures by approximately \$2.8 million in the General Fund.
- To decrease subscription-based assets and liabilities by approximately \$5.6 million at the government-wide level.

Additionally, report modifications of approximately \$9.6 million to the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance and \$11.7 million to the Statement of Cash Flows - Proprietary Funds were proposed for errors related to SBITA activity.

## STATE OF WYOMING

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2025

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#### I. FINANCIAL STATEMENT FINDINGS, *Continued*

*Recommendation:* We recommend that the WDWS, the DOR and the WSC continue to attend trainings and utilize and thoroughly review available resources when making accounting determinations. Additionally, we recommend that the SAO continue to enhance its expertise over the accounting and reporting requirements associated with SBITAs and host agency trainings and offer ongoing support to agencies.

*Status:* The SAO has continued and will continue to host trainings specific to SBITAs. Additionally, the SAO hosted several office hours during the months of January - June for agencies to come and ask Accounting Division staff specific questions on SBITA reporting.

The WDWS has completed the corrective actions related to SBITAs. WDWS staff have participated in SAO-led trainings and have reviewed all available guidance and resources to support accurate accounting determinations involving SBITAs. The WDWS has implemented internal review practices to ensure ongoing compliance. The WDWS will continue to utilize updated materials provided by the SAO and attend future training opportunities to remain aligned with Statewide standards.

The DOR has attended the training sessions with the SAO and the office hours. The DOR will continue to attend training and will utilize and thoroughly review resources when making accounting determinations on SBITAs. The DOR will also have an information technology specialist start attending these training sessions going forward.

The WSC has reviewed available resources and utilized the expertise of SAO staff to ensure the proper recording of SBITAs.

*Auditor's comments:* The corrective action plan was implemented. This finding is considered resolved.

#### **2024-014: SAO - Internal Controls and Audit Adjustments Related to Modified Versus Full Accrual Accounting (Material Weakness)**

*Condition/context:* Adjusting journal entries were proposed as follows:

- To increase unavailable revenue - other and decrease use of property revenue by approximately \$1.9 million in the Common School Land Fund.
- To increase unearned revenue and decrease Federal revenue by approximately \$1.4 million in the Pandemic Relief Fund.
- To increase Federal revenue and decrease fund balance by approximately \$18.1 million in the General Fund.
- To increase unearned revenue and decrease Federal revenue by approximately \$23.1 million in the General Fund.

Additionally, a report modification of approximately \$707 million was proposed to the net position classifications within the Statement of Net Position.

## STATE OF WYOMING

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2025

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#### I. FINANCIAL STATEMENT FINDINGS, *Continued*

*Recommendation:* We recommend that the SAO develop a comprehensive listing of all financial reporting projects and adjustments that are subject to modified versus full accrual accounting considerations to ensure that revenues are being properly recognized in accordance with the State's accounting policy. In addition, we recommend that the SAO work with individual agencies, when necessary, to determine the measurability and availability of revenues accrued at year-end. Finally, we recommend that the SAO review fund-level and government-wide fund balance and net position classifications to ensure that they are properly reported on the respective financial statements.

*Status:* The Accounting Division will be reviewing all completed entries mid-November to ensure all necessary modified and/or full accrual adjustments are made to the financial statements. Additionally, in mid-November, the Accounting Division will be reviewing all fund-level and entity-wide-level fund balance and net position classifications to ensure the balances are reasonable.

*Auditor's comments:* The corrective action plan was implemented but was not effective, as the issue recurred. This finding remains open - see current-year finding at 2025-003.

#### **2024-015: SAO - Internal Controls and Audit Adjustments Related to Unrequested Grant Reimbursements (Material Weakness)**

*Condition/context:* Adjusting journal entries were proposed as follows:

- To decrease Federal revenue, due from other governments, due to component units, and expenditures by approximately \$3.4 million in the Pandemic Relief Fund.
- To decrease expenditures, accounts payable, Federal revenue and unearned revenue by approximately \$3 million in the Pandemic Relief Fund.
- To decrease expenditures and Federal revenue by approximately \$8.9 million in the Pandemic Relief Fund.
- To increase expenditures and accounts payable by approximately \$7 million, as well as increase unearned revenue and due from other governments by approximately \$4.2 million, in the General Fund.
- To decrease expenditures and fund balance by approximately \$13.0 million in the General Fund.
- To decrease Federal revenue and fund balance by approximately \$2.8 million in the General Fund.
- To decrease deferred inflows and due from other governments by approximately \$8.6 million in the General Fund.

Additionally, a footnote disclosure was proposed to disclose the understatement of due from other governments and deferred inflows by approximately \$6.7 million in the General Fund as of June 30, 2023.

*Recommendation:* We recommend that the SAO request that agencies provide an estimate of the amount of subrecipient expenditures incurred prior to year-end but not requested for reimbursement as of September 30. This will allow the SAO to better estimate accounts payable and due from other governments accruals at year-end.

## STATE OF WYOMING

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2025

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#### I. FINANCIAL STATEMENT FINDINGS, *Continued*

*Status:* The Accounting Division worked to enhance the subrecipient reporting template to incorporate the reporting of subrecipient reimbursements requested by 6/30 but not yet paid by the State as well as subrecipient qualifying expenditures (made during the reportable FY) not yet requested for reimbursement. The SAO also worked with the Wyoming Attorney General's Office (WAGO) to incorporate new contract language to be used by agencies for Federally funded contracts that requires contractors to timely report expenses incurred.

*Auditor's comments:* The corrective action plan was implemented. This finding is considered resolved.

#### **2024-016: WDFS - SEFA (Significant Deficiency; Noncompliance)**

*Condition/context:* The WDFS did not provide a SEFA that accurately identified the Federal funds expended. The WDFS improperly excluded \$3,555,275 in Federal expenditures from the SEFA for Assistance Listing #21.023, COVID-19 Emergency Rental Assistance Program. In addition, an adjustment was proposed to increase Federal revenues and decrease unearned revenues by \$3,555,275 in the Pandemic Relief Fund.

*Recommendation:* We recommend that the WDFS implement a SEFA review checklist that specifically identifies key components to be included in the review process to ensure that the SEFA is prepared accurately and completely.

*Status:* The WDFS implemented a SEFA review checklist that specifically identifies key components to be included in the review process to ensure that the SEFA is prepared accurately and completely. This was done immediately during FY25 as we learned of this finding.

*Auditor's comments:* The corrective action plan has been implemented. This finding is resolved.

#### **2024-017: Wyoming Office of State Lands and Investments (OSLI) - SEFA (Significant Deficiency; Noncompliance)**

*Condition/context:* The OSLI did not provide a SEFA that accurately identified the Federal funds expended. The OSLI improperly included \$2,352,791 of non-Federal expenditures on the SEFA for Assistance Listing #66.458, Capitalization Grants for Clean Water State Revolving Funds (CWSRF).

*Recommendation:* We recommend that the OSLI implement a SEFA review checklist that specifically identifies key components to be included in the review process to ensure that the SEFA is prepared accurately and completely.

*Status:* To ensure the SEFA is reported correctly and on a cash basis, the established process of reviewing and approving submitted loan draw requests has been firmly put into place since August 2025. This process, along with a greater emphasis on staff training at all levels of the State Revolving Fund (SRF) programs' accounting staff, should result in proper reporting for the SEFA going forward.

## STATE OF WYOMING

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2025

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#### I. FINANCIAL STATEMENT FINDINGS, *Continued*

The management within the program has a better understanding of the accounting practices of the SRF programs. It has also clearly communicated to the SRF accounting staff the importance of timely processing of SRF transactions and the importance of timely reimbursements to the program from the Federal ASAP bank system. The program believes that the staffing changes that have taken place with the program during FY 2025, and the training philosophy under the new accounting program management will result in the program getting the SEFA program reporting back to the proper standards. The Federal reimbursements the program relies upon is the data that makes up all of the SEFA reporting and has a foundation from proper accounting processes for all of its transactions.

The SRF programs' SEFA has been a joint effort between the Senior Grants & Loans Analyst and the SRF Program Financial Manager. Since it was fully staffed in November 2024 and the upper end of the SRF programs' management has been reorganized, it will continue to work in this fashion until the new Senior Grants & Loans Analyst feels fully confident in their SRF training to take on the responsibility on their own.

Once the SEFA is compiled, the Financial Reporting Manager and/or Assistant Director review the information consisting of the data from the provided SUM Sheets. Once the Senior Grants & Loans Analyst feels confident to take on the SEFA reporting, the program will transition to the SRF Program Financial Manager reviewing the SEFA data prior to turning it over to the Financial Reporting Manager and/or Assistant Director for review.

*Auditor's comments:* The corrective action plan has been implemented. This finding is considered resolved.

#### **2024-018: Wyoming Department of Education (WDE) - SEFA (Significant Deficiency; Noncompliance)**

*Condition/context:* The WDE did not provide a SEFA that accurately identified the Federal funds provided to subrecipients. The WDE improperly reported \$1,484,669 of Federal funds passed through to subrecipients for Assistance Listing #84.425V, COVID-19 Education Stabilization Fund - American Rescue Plan - Emergency Assistance to Non-Public Schools, under Assistance Listing #84.425R, COVID-19 Education Stabilization Fund - American Rescue Plan - Emergency Assistance to Non-Public Schools.

*Recommendation:* We recommend that the WDE implement a SEFA review checklist that specifically identifies key components to be included in the review process to ensure that the SEFA is prepared accurately and completely.

*Status:* The WDE mistakenly labeled the Federal Assistance Listing on multiple rows of data on the 2024 SEFA subrecipient schedule under #84.425R that should have been coded to #84.425V. The WDE plans to implement additional review and validation techniques involving multiple personnel in the Finance Division to identify and correct these types of issues in the future.

*Auditor's comments:* The corrective action plan has been implemented. This finding is resolved.

## STATE OF WYOMING

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2025

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#### I. FINANCIAL STATEMENT FINDINGS, *Continued*

##### **2024-019: WSBD - SEFA (Significant Deficiency)**

*Condition/context:* The WSBD did not provide a SEFA that accurately identified the Federal funds expended. The WSBD improperly excluded \$59,075 in Federal expenditures from the SEFA for Assistance Listing #21.029, COVID-19 Coronavirus Capital Projects Funds.

In addition, expenditures of \$1,033,523 on the SEFA were reported in the General Fund versus the Pandemic Relief Fund. Adjusting journal entries were proposed as follows:

- To decrease Federal revenue and due from other governments by \$1,033,523 in the General Fund.
- To increase Federal revenue and due from other governments by \$1,092,598 in the Pandemic Relief Fund.

*Recommendation:* We recommend that the WSBD implement a SEFA review checklist that specifically identifies key components to be included in the review process to ensure the SEFA is prepared accurately and completely.

*Status:* The WSBD implemented a new SEFA checklist during the fiscal year ended June 30, 2025.

*Auditor's comments:* The corrective action plan has been implemented. This finding is resolved.

##### **2024-020: Military and State Construction Departments - Internal Controls Over Spending Authority (Significant Deficiency; Noncompliance)**

*Condition/context:* We were initially unable to reconcile the expenditures as reported on the SEFA to WOLFS for Assistance Listing #12.400, Military Construction, National Guard, by approximately \$3.4 million. Upon further investigation, we determined that this amount represented an Internal Expenditure Transaction (IET) document processed by the State Construction Department to transfer approximately \$3.4 million in expenditures from the Military Department (Unit 0301) to the State Construction Department (Unit 7202). This transfer of expenditures represented the appropriated State funding to be used toward the construction of the Camp Guernsey Barracks construction project in order to increase the available spending authority for the remaining Federal expenditures. However, instead of moving the funding via an IET document, the funding should have been modified via a B-11 form.

*Recommendation:* We recommend that in instances where State funding is budgeted with Federal funding for state construction projects, the Military and State Construction Departments should request the funding be corrected through the use of a B-11 form.

*Status:* The Military and State Construction Departments have implemented new processes in which funds from other agencies will not be accepted unless there is an approved and executed B-11 form, as well as a BGA120 process through WOLFS.

*Auditor's comments:* The corrective action plan has been implemented. This finding is resolved.

## STATE OF WYOMING

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2025

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#### I. FINANCIAL STATEMENT FINDINGS, *Continued*

##### **2024-021: WDWS - Federal Funding (Significant Deficiency)**

*Condition/context:* In May 2024, the WDWS was notified of available 2105 funding from the U.S. Department of Labor under Unemployment Insurance Program Letter (UIPL) 20-20 that had not been drawn down for Federal expenditures incurred in fiscal year 2021 under Assistance Listing #17.225, COVID-19 Unemployment Insurance. The funding was drawn down and recognized as revenue in June 2024. As the revenue was earned in fiscal year 2021, an adjusting journal entry was proposed to decrease grant and aid payments and increase beginning net position by approximately \$10.2 million in the Unemployment Insurance Fund.

*Recommendation:* We recommend that the WDWS ensure that all award guidance is thoroughly reviewed to ensure that the State is capitalizing on all opportunities to claim available Federal funding, especially when the award guidance relates to unique and/or one-time funding.

*Status:* The WDWS has successfully implemented a standardized process for reviewing all Federal award communications and referenced guidance. This process includes a cross-functional review protocol, strengthened internal controls, and targeted staff training. These measures ensure the timely identification and use of available funding opportunities, support accurate financial reporting, and enhance compliance with accounting principles generally accepted in the United States of America. The corrective action has been completed and is now integrated into ongoing operational practices to prevent future oversights.

*Auditor's comments:* The corrective action plan has been implemented. This finding is considered resolved.

##### **2023-016: Department of Revenue Liquor Commission (Liquor Commission) - Record Retention (Noncompliance)**

*Condition/context:* The Liquor Commission was unable to produce invoices for 14 out of 21 sample revenue transactions selected for audit from fiscal year 2023.

*Recommendation:* While we recognize that it is cost-prohibitive to retrieve the historical information out of Encompass, we recommend that the Liquor Commission implement procedures to ensure that it is in compliance with Wyoming State Statute 9-2-410 for all financial transactions moving forward.

*Status:* The historical information out of Encompass is not available; however, the Liquor Commission has implemented Microsoft Dynamics 365 to ensure that its financial records for fiscal year 2024 and beyond are maintained in accordance with Wyoming State Statute 9-2-410. All records are now maintained and stored in the Microsoft cloud.

*Auditor's comments:* Wyoming State Statute 9-2-410 requires documentation for financial transactions to be maintained for seven years, which would be September 2030 for the impacted records. This finding remains open.

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended June 30, 2025

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II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

**2024-022: Wyoming Water Development Office (WWDO) - Suspension and Debarment (Material Weakness)**

<i>Assistance Listing Number/Title:</i> #15.077, Rehabilitation, Reconstruction, or Replacement of Carey Act Dams
<i>Federal Agency Name:</i> U.S. Department of the Interior
<i>Award Number:</i> R23AC00188
<i>Award Years:</i> March 27, 2023 - October 31, 2025
<i>Department:</i> Wyoming Water Development Office

*Condition/context:* For the one vendor subject to, and selected for, testing, we determined that the vendor did not have a suspension and debarment clause in the contract, and the WWDO did not perform other verification procedures to ensure that the vendor was not suspended or debarred. However, we independently verified that the subrecipient was not suspended or debarred per review of [sam.gov](https://sam.gov).

*Recommendation:* We recommend that the WWDO review and revise its current control system to require that all contracts be initiated through a procurement process that includes the suspension and debarment certification process. If this is not feasible, we recommend that a secondary control system be established to ensure that all contracts entered into outside of the procurement process be reviewed to ensure compliance with all of the necessary Federal requirements, including suspension and debarment. This could include documenting and keeping records of the [sam.gov](https://sam.gov) checks being completed for each contractor and showing proof that each was reviewed by appropriate personnel.

*Status:* Beginning with Fiscal Year 2025, the WWDO has now implemented a process for this (and all other programs) to send an annual suspension and debarment certification form and letter to all of its sub-awards, including those contractors or beneficiaries that are not considered typical subrecipients. This year's certification forms, for this program in particular and the contractor RE SPEC that was part of last year's finding, were sent out via email on Thursday, July 3. The WWDO will maintain its letter/form and the entities' signed verification/response in its grant monitoring files. Moving forward, with new contracts receiving a sub-award, the WWDO will work with its representative at the WAGO to update the WWDO's regular project agreement template with the suspension and debarment clause.

*Auditor's comments:* The corrective action plan was implemented but was not effective, as the issue recurred. This finding remains open - see current-year finding 2025-035.

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended June 30, 2025

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II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

**2024-023: Wyoming Office of Homeland Security (WOHS) - Federal Funding Accountability and Transparency Act (FFATA) Reporting (Material Weakness; Noncompliance)**

<i>Assistance Listing Number/Title:</i> #97.042, Emergency Management Performance Grants
<i>Federal Agency Name:</i> U.S. Department of Homeland Security
<i>Award Numbers:</i> EMD-2021-EP-00007; EMD-2021-EP-00013; EMD-2022-EP-00007; EMD-2023-EP-00006
<i>Award Years:</i> October 1, 2020 - September 30, 2023; October 1, 2020 - September 30, 2024; October 1, 2021 - September 30, 2024; October 1, 2022 - September 30, 2025
<i>Department:</i> Wyoming Office of Homeland Security

<i>Assistance Listing Number/Title:</i> #97.067, Homeland Security Grant Program
<i>Federal Agency Name:</i> U.S. Department of Homeland Security
<i>Award Numbers:</i> EMW-2019-SS-00050; EMW-2020-SS-00062; EMW-2021-SS-00015; EMW-2022-SS-00077; EMW-2023-SS-00061
<i>Award Years:</i> September 1, 2019 - August 31, 2023; September 1, 2020 - August 31, 2024; September 1, 2021 - August 31, 2024; September 1, 2022 - August 31, 2025; September 1, 2023 - August 31, 2026
<i>Department:</i> Wyoming Office of Homeland Security

*Condition/context:* The WOHS did not file FFATA reports in the FFATA Subaward Reporting System (FSRS) during the fiscal year ended June 30, 2024 for either the Emergency Management Performance Grants program or the Homeland Security Grant Program.

*Recommendation:* We recommend that the WOHS implement an internal control system to ensure that the obligation of funds to subrecipients is being properly and timely submitted to the Federal awarding agency.

*Status:* As of September 30, 2025, all outstanding FFATA reporting has been completed and is available on [sam.gov](https://sam.gov). Moving forward, the WOHS has developed and implemented a process for internal controls to ensure that FFATA reporting is completed timely and accurately. The process includes the Accounting Analyst completing the FFATA entry at the time the subrecipient award is encumbered. The Grants/Finance Section Chief will double-check the FFATA entry during the encumbrance approval process.

A checklist has been created that will be attached to each subrecipient award to ensure that FFATA reporting and other programmatic requirements are being met. The FFATA reporting process has been included in the WOHS Finance Policies and Procedures.

*Auditor's comments:* The corrective action plan was implemented, but not until subsequent to year-end. This finding remains open - see current-year finding 2025-034.

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended June 30, 2025

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II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

**2024-024: WOHS - Subrecipient Monitoring (Significant Deficiency; Noncompliance)**

<i>Assistance Listing Number/Title:</i> #97.067, Homeland Security Grant Program
<i>Federal Agency Name:</i> U.S. Department of Homeland Security
<i>Award Numbers:</i> EMW-2019-SS-00050; EMW-2020-SS-00062; EMW-2021-SS-00015; EMW-2022-SS-00077; EMW-2023-SS-00061
<i>Award Years:</i> September 1, 2019 - August 31, 2023; September 1, 2020 - August 31, 2024; September 1, 2021 - August 31, 2024; September 1, 2022 - August 31, 2025; September 1, 2023 - August 31, 2026
<i>Department:</i> Wyoming Office of Homeland Security

<i>Assistance Listing Number/Title:</i> #97.042, Emergency Management Performance Grants
<i>Federal Agency Name:</i> U.S. Department of Homeland Security
<i>Award Numbers:</i> EMD-2021-EP-00007; EMD-2021-EP-00013; EMD-2022-EP-00007; EMD-2023-EP-00006
<i>Award Years:</i> October 1, 2020 - September 30, 2023; October 1, 2020 - September 30, 2024; October 1, 2021 - September 30, 2024; October 1, 2022 - September 30, 2025
<i>Department:</i> Wyoming Office of Homeland Security

*Condition/context:*

- Homeland Security Grant Program: The WOHS did not document its subrecipient risk assessments.
- Emergency Management Performance Grants: The WOHS did not document its subrecipient risk assessments. Further, for three of the six subrecipients selected for compliance with 2 CFR 200.332(f), the program did not obtain a copy of the subrecipient’s most recent audit report or a verification from the subrecipient that it was not subject to single audit.

*Recommendation:* We recommend that the WOHS adopt stronger processes, procedures and internal controls as it relates to subrecipient monitoring to ensure compliance with the requirements.

*Status:* The Grants/Finance Section Chief led a coordinated effort that included WOHS leadership and agency grant managers to develop and implement a subrecipient monitoring plan that corrects this finding. The WOHS has worked closely with the State Grants Management Office (GMO) to enhance its subrecipient monitoring program. The GMO and its team of contractors reviewed the existing forms that the WOHS was utilizing and made several recommendations for revisions and additions, as well as an additional assessment form and scoring tool. In addition to this review, the GMO also provided a sample subrecipient monitoring plan that builds upon the forms that it reviewed/provided. All of this information (the review of the existing form, the new assessment form and the sample plan) was provided to the WOHS on May 1, 2025. The revisions, additions and new form essentially require a full revamp of the WOHS’s existing process. With only two months remaining in fiscal year 2025, there was not sufficient time to implement the new forms and process before June 30, 2025. Therefore, the WOHS continued utilizing existing risk assessments and monitoring processes until the new subrecipient monitoring program could be implemented.

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended June 30, 2025

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II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

WOHS leadership and several grant program managers met in early September to discuss the findings, review the information provided by the GMO, and create a Subrecipient Monitoring Program Roadmap for implementation. Initial steps have already been implemented.

*Auditor's comments:* The corrective action plan has been implemented. This finding is considered resolved.

**2024-025: WDWS - Special Tests and Provisions Over UI Benefit Payments (Significant Deficiency; Noncompliance)**

<i>Assistance Listing Number/Title:</i> #17.225, Unemployment Insurance
<i>Federal Agency Name:</i> U.S. Department of Labor
<i>Award Numbers:</i> 24A55UI000053-01; UI-38923-22-5-A-56
<i>Award Years:</i> October 1, 2023 - December 31, 2026; July 1, 2022 - March 31, 2025
<i>Department:</i> Wyoming Department of Workforce Services

*Condition/context:* The 90-day testing requirement was not met. Of the 360 paid claims tested by the BAM investigators, 275 (76%) were completed within 60 days of the week-ending batch date, 307 (85%) were completed within 90 days, and 360 (100%) were completed by October 28, 2024.

*Recommendation:* We recommend that the WDWS determine the appropriate staffing levels needed on the BAM investigator team to ensure that the BAM case testing metrics are performed timely.

*Status:* The 2025 Reporting Year, which includes Batch 202526, was due on August 22, 2025. The deadline for completing all cases through Batch 202526 was October 27, 2025.

Currently, the BAM program is facing challenges with Timelapse due to a combination of inexperienced staff, ongoing training for the newest investigators, budget constraints and the workload of current investigators. As of Batch 202526, BAM's Timelapse shows that 71.7% of paid cases were completed within 60 days, and only 87.78% were completed within 90 days.

To address these issues, BAM will be hiring an investigator to assist in the workload.

*Auditor's comments:* The Employment and Training Handbook No. 395, 5<sup>th</sup> Edition, *Benefit Accuracy Measurement State Operations Handbook* and UI Program Letter No. 11-24 require that for paid claims, 360 paid claims are required to be tested. A minimum of 70% of the cases must be completed within 60 days of the week-ending batch date, 95% within 90 days, and 98% by October 27, 2025. This finding remains open.

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended June 30, 2025

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II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

**2024-026: Wyoming Department of Health (WDH) - FFATA Reporting (Material Weakness; Noncompliance)**

<i>Assistance Listing Number/Title:</i> #93.323, Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
<i>Federal Agency Name:</i> U.S. Department of Health
<i>Award Numbers:</i> NU50CK000540-01; NU50CK000540-02; NU50CK000540-03; NU50CK000540-04; NU50CK000540-05
<i>Award Years:</i> January 1, 2020 - July 31, 2026
<i>Department:</i> Wyoming Department of Health

*Condition/context:* While the program did file FFATA reports in FSRS during the fiscal year ended June 30, 2024, the program reported actual expenditures to subrecipients as opposed to the obligation amount. As a result, all FFATA reports filed within the WDH were incorrect.

*Recommendation:* We recommend that the WDH implement procedures to track the obligation of funds to subrecipients. In addition, the WDH should revise its current reporting process to ensure that the obligations to subrecipients are reported to FSRS instead of the expenditures incurred.

*Status:* The FFATA reporting at the WDH consistently focuses on expended amounts to subrecipients, a procedure that has not changed. This is due to the absence of a system to track obligated amounts, which would represent a significant investment for the WDH. Instead, the WDH provides a monthly cumulative expense total for subrecipients once they exceed the \$30,000 reporting threshold.

*Auditor's comments:* The WDH has not implemented any corrective action. This finding remains open - see current-year finding at 2025-018.

**2024-027: Wyoming Community College Commission (WCCC) - Subrecipient Monitoring (Significant Deficiency; Noncompliance)**

<i>Assistance Listing Number/Title:</i> #21.027, COVID-19 Coronavirus State and Local Fiscal Recovery Funds
<i>Federal Agency Name:</i> U.S. Department of the Treasury
<i>Award Number:</i> 809747959
<i>Award Years:</i> March 3, 2021 - December 31, 2024
<i>Department:</i> Wyoming Community College Commission

*Condition/context:* For the only subrecipient of the WCCC selected for testing, out of the six tested for the program as a whole, the WCCC did not include the Assistance Listing Number in the grant award agreement with the subrecipient.

*Recommendation:* We recommend that the WCCC obtain and utilize a standard subrecipient grant award agreement that includes all required Federal award identification criteria per 2 CFR 200.332(b).

## STATE OF WYOMING

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2025

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#### II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

*Status:* On August 1, 2025, the WCCC provided the Adult Education Providers with a Grant Award Notice (GAN) as part of its Federal award. The GAN template contains all required information and is used for all Federal grant sub-awards.

*Auditor's comments:* The corrective action plan has been implemented. This finding is considered resolved.

#### **2024-028: WDH - Subrecipient Monitoring (Significant Deficiency; Noncompliance)**

<i>Assistance Listing Number/Title:</i> #21.027, COVID-19 Coronavirus State and Local Fiscal Recovery Funds
<i>Federal Agency Name:</i> U.S. Department of the Treasury
<i>Award Number:</i> 809747959
<i>Award Years:</i> March 3, 2021 - December 31, 2024
<i>Department:</i> Wyoming Department of Health

*Condition/context:* Of the four subrecipients of the WDH selected for testing, out of the five tested for the program as a whole, the WDH did not obtain a copy of three of the subrecipient's most recent audit report or a verification from the sub-subrecipient that they were not subject to single audit.

*Recommendation:* We recommend that the WDH consistently adhere to its defined control processes, procedures, and internal controls as it relates to subrecipient monitoring.

*Status:* Beginning in Fiscal Year 2025 and through ongoing communication and efforts throughout the year, WDH staff are reminded to review and follow up on subrecipient audits and complete the subrecipient risk assessments.

*Auditor's comments:* The corrective action plan has been implemented. This finding is considered resolved.

#### **2024-029: Wyoming Department of Corrections (WDOC) - Suspension and Debarment (Material Weakness)**

<i>Assistance Listing Number/Title:</i> #21.027, COVID-19 Coronavirus State and Local Fiscal Recovery Funds
<i>Federal Agency Name:</i> U.S. Department of the Treasury
<i>Award Number:</i> 809747959
<i>Award Years:</i> March 3, 2021 - December 31, 2024
<i>Department:</i> Wyoming Department of Corrections

*Condition/context:* For all four vendors of the WDOC selected for testing, out of seven for the program as a whole, we determined that the vendor did not have a suspension and debarment clause in the contract, and the WDOC did not perform other verification procedures to ensure that the subrecipient was not suspended or debarred. However, we independently verified that the contractors were not suspended or debarred per review of [sam.gov](https://sam.gov).

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended June 30, 2025

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II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

*Recommendation:* We recommend that the WDOC implement a control system to require that all contracts be initiated through a procurement process that includes the suspension and debarment certification process. If this is not feasible, we recommend that a secondary control system be established to ensure that all contracts entered into outside of the procurement process be reviewed to ensure compliance with all of the necessary Federal requirements, including suspension and debarment. This could include documenting and keeping records of the [sam.gov](https://sam.gov) checks being completed for each contractor and showing proof that each was reviewed by appropriate personnel.

*Status:* All program staff are aware of the procurement and suspension and debarment requirements. Additionally, they have access to the State’s purchasing policies and procedures manual through the A&I website for reference to procurement procedures. Program managers initiate large procurements and follow State policy, including working with the Procurement office to secure bids, requests for proposal, or waivers.

The State’s contract includes a suspension and debarment clause in order to meet the requirements. If the contract does not have a clause, a [sam.gov](https://sam.gov) search is done to ensure the vendor is not suspended or debarred. Lastly, the WDOC documents and keeps records of the [sam.gov](https://sam.gov) checks being completed for each contractor and showing proof that each was reviewed by appropriate personnel.

*Auditor’s comments:* The corrective action plan has been implemented. This finding is considered resolved.

**2024-030: WDWS - Suspension and Debarment (Significant Deficiency)**

<i>Assistance Listing Number/Title:</i> #21.027, COVID-19 Coronavirus State and Local Fiscal Recovery Funds
<i>Federal Agency Name:</i> U.S. Department of the Treasury
<i>Award Number:</i> 809747959
<i>Award Years:</i> March 3, 2021 - December 31, 2024
<i>Department:</i> Wyoming Department of Workforce Services

*Condition/context:* For the one selection for the WDWS selected for testing, out of seven for the program as a whole, we determined that the vendor did not have a suspension and debarment clause in the contract, and the WDWS did not perform other verification procedures to ensure that the subrecipient was not suspended or debarred. However, we independently verified that the contractors were not suspended or debarred per review of [sam.gov](https://sam.gov).

*Recommendation:* We recommend that the WDWS implement a control system to require that all contracts be initiated through a procurement process that includes the suspension and debarment certification process. If this is not feasible, we recommend that a secondary control system be established to ensure that all contracts entered into outside of the procurement process be reviewed to ensure compliance with all of the necessary Federal requirements, including suspension and debarment. This could include documenting and keeping records of the [sam.gov](https://sam.gov) checks being completed for each contractor and showing proof that each was reviewed by appropriate personnel.

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended June 30, 2025

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II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

*Status:* The WDWS has completed the corrective action related to suspension and debarment verification. Procurement policies have been updated to require verification through [sam.gov](https://sam.gov) for all contracts and sub-awards exceeding \$25,000. The WDWS has reviewed existing contract templates to ensure appropriate suspension and debarment language is included, and verification checks are now performed before contract execution. Relevant staff have been trained on the updated procedures. These actions strengthen compliance with Federal requirements and support responsible stewardship of public funds.

*Auditor's comments:* The corrective action plan was implemented but did not address vendors with individual purchase orders exceeding \$25,000. This finding remains open.

**2024-031: WAGO - Suspension and Debarment (Material Weakness)**

<i>Assistance Listing Number/Title:</i> #95.001, High Intensity Drug Trafficking Areas
<i>Federal Agency Name:</i> Office of National Drug Control Policy
<i>Award Numbers:</i> G23RM0012A; G24RM0012A
<i>Award Years:</i> January 1, 2023 - December 31, 2024; January 1, 2024 - December 31, 2025
<i>Department:</i> Wyoming Attorney General's Office

*Condition/context:* For the two vendors selected for testing, we determined that the vendor did not have a suspension and debarment clause in the contract, and the WAGO did not perform other verification procedures to ensure that the contractor was not suspended or debarred. However, we independently verified that the contractor was not suspended or debarred per review of [sam.gov](https://sam.gov).

*Recommendation:* We recommend that the WAGO review and revise its current control system to require that all contracts be initiated through a procurement process that includes the suspension and debarment certification process. If this is not feasible, we recommend that a secondary control system be established to ensure that all contracts entered into outside of the procurement process be reviewed to ensure compliance with all of the necessary Federal requirements, including suspension and debarment. This could include documenting and keeping records of the [sam.gov](https://sam.gov) checks being completed for each contractor and showing proof that each was reviewed by appropriate personnel.

*Status:* All contracts utilizing Federal dollars that have been created since this finding now includes the suspension and debarment clause, and this is now standard practice. Internal processes have been updated to include a [sam.gov](https://sam.gov) requirement for any vendor being paid \$25,000 or more with Federal dollars. A printed report from the [sam.gov](https://sam.gov) website is attached to the procurement request. The WAGO has updated the tracking sheet to include an additional check box that can be checked off.

*Auditor's comments:* The corrective action plan has been implemented. This finding is considered resolved.

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended June 30, 2025

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II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

**2024-032: OSLI - Cash Management (Material Weakness (CWSRF/DWSRF); Noncompliance (DWSRF))**

<i>Assistance Listing Numbers/Titles:</i> 1. #66.458, Capitalization Grants for Clean Water State Revolving Funds (CWSRF) 2. #66.468, Capitalization Grants for Drinking Water State Revolving Funds (DWSRF)
<i>Federal Agency Name:</i> U.S. Environmental Protection Agency
<i>Award Numbers:</i> 1. CS-56000119; CS-56000120; CS-56000121; CS-56000122 2. FS-99884617; FS-99884619; FS-99884621; FS-99884622; 4L-00I52022
<i>Award Years:</i> 1. July 1, 2019 - June 30, 2026; July 1, 2020 - June 30, 2024; July 16, 2021 - June 30, 2028; October 1, 2023 - September 30, 2030 2. September 4, 2017 - September 30, 2023; July 1, 2019 - June 30, 2026; August 1, 2021 - June 30, 2028; October 1, 2023 - September 30, 2030
<i>Department:</i> Office of State Lands and Investments

*Condition/context:* The OSLI did not have an effectively designed and operating control system in place over cash management activities for either CWSRF or DWSRF.

Of the nine cash draws selected for testing in the DWSRF, we identified three draws in which the OSLI drew expenditure reimbursements at the incorrect cost-share percentage, resulting in \$3,921 of overdrawn funds in the Automated Standard Application for Payments (ASAP) system. The OSLI reviewed all draws and identified a total of \$31,133 in overdrawn funds resulting from cash draws at incorrect cost-share percentages.

In addition, the OSLI improperly duplicated cash draws of \$120,000 for administrative expenditures in the DWSRF, which were identified internally by the OSLI but had not yet been corrected.

*Recommendation:* We recommend that the OSLI coordinate with the U.S. Environmental Protection Agency to correct the errors that exist within the ASAP system.

In addition, we recommend that the programs implement a control system that provides for a timely independent review of cash draws and regular reconciliations between cash draws and financial records. The control system should specifically include verification of the applicable cost-share percentage applicable to each cash draw.

## STATE OF WYOMING

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2025

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#### II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

*Status:* The Disbursement Specialist reviews the loan draft requests (LDR) and verifies the expenditures to supporting documentation submitted with the requests for accuracy and allowable costs. If satisfied, the Disbursement Specialist signs and dates the LDRs indicating financial approval for payment. These are then forwarded to the engineering staff for a technical review of the LDR. The DEQ Senior Engineer or DEQ Principal Engineer performs technical reviews of the draft requests for eligibility of all costs for the CWSRF program. The DWSRF LDRs are forwarded to the WWDO to be reviewed by the DWSRF Technical Advisor. The technical reviewer signs and returns the LDR to the OSLI. Upon receipt by the OSLI, the Disbursement Specialist then enters the transaction into EnABLE and the WOLFS accounting system for payment, and through a two-tier approval process. EnABLE and WOLFS are not integrated.

Following the established review process of the LDRs, the Disbursement Specialist updates, prepares, and provides the following items when disbursements for first-round funds are being reviewed and approved in EnABLE and WOLFS. This is to ensure the funds are being drawn from the correct grant and program. All payment entries in EnABLE are approved by the Senior Grants & Loans Analyst, SRF Program Financial Manager, or Assistant Director of Administrative Services Division.

The Wyoming SRF program started the process to repay the \$120,000 of administrative expenditures to the FS99884621 grant and \$1,907 from a duplicated loan disbursement reimbursement draw from the CS56000119 grant in December 2024. The wired funds were confirmed to be received from the Federal bank on 12/31/2024. The ASAP banking system received the funds and accounted for them on 1/8/2025. The wire confirmation and the ASAP Compass Accounting reports will be provided as proof.

Regarding the \$31,133 that was identified as being overdrawn from the DWSRF FS99884621 grant from the Federal ASAP bank during the program's FY 2024 program audit, the errors occurred due to the prior staff's misinterpretation of the rules of proportionality within the SRF program. The program engaged in conversations with the Environmental Protection Agency (EPA) in September 2024 to convert the programs over from the proportionality process to its newer prescribed method. This method expends all of the State matching funds for loan disbursements at 100% per loan transaction until all State matching funds in a given grant are expended. Once the State matching funds are fully expended, the Federal grant funds are then expended and reimbursed at 100% of each transaction until the oldest Federal grant funds are fully exhausted. Then the program moves to the next oldest grant in the program's first-in, first-out grant inventory. This process went into effect as of September 16, 2024. The program has made the EPA Region 8 State Revolving Loan staff aware of the finding. The Wyoming program has agreed to review all of the transactions processed to make sure there are no other identified transactions.

The Wyoming SRF staff did a complete breakdown for DW2019, DW2021, CW2019, CW2020, and CW2021 to prove out overall, with all of the misdraws and adjustments to date, if the Wyoming SRF programs needed to repay any more funds to the EPA, along with proving to its Region 8 program manager that the Wyoming SRF program had utilized its State matching funds and making sure the program successfully transitioned the grant tracking over from the proportionality method to expending all State matching funds for a grant and then drawing the Federal portion at 100%. These documents were provided to its Region 8 program manager on 7/22/2025, and to date, the State has not been required to reimburse any additional funds to the EPA.

STATE OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended June 30, 2025

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II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

*Auditor's comments:* The corrective action plan was implemented but was not in place for the entire fiscal year. This finding remains open - see current-year finding 2025-025.

**2023-038: WDE - Reporting (Significant Deficiency; Noncompliance)**

<i>Assistance Listing Number/Title:</i> #84.425R, COVID-19 Education Stabilization Fund - American Rescue Plan - Emergency Assistance to Non-Public Schools
<i>Federal Agency Name:</i> U.S. Department of Education
<i>Award Number:</i> S425R210032
<i>Award Years:</i> February 23, 2021 - September 30, 2022
<i>Department:</i> Wyoming Department of Education

*Condition/context:* The State did not report first-tier sub-awards of \$30,000 or more to the FSRS.

*Recommendation:* We recommend that the WDE continue to work with the Governor's Office and the U.S. Department of Education to clarify FFATA reporting responsibilities for these awards. We also recommend that the State implement procedures to ensure that all first-tier sub-awards are reported, as required, and that the State report historical first-tier sub-awards of \$30,000 or more to the FSRS as soon as possible.

*Status:* During FY25, the WDE undertook considerable efforts to improve FFATA reporting processes. To improve the accuracy of data and ensure the monthly submission of reports, the WDE developed an improved FFATA report in the WDE's Grants Management System. The WDE also attended multiple training sessions to learn the new Federal reporting process in [sam.gov](http://sam.gov). The WDE has updated its Procedures in Place and Roles and Responsibilities to ensure compliance going forward. The WDE is currently working on an API to automate and streamline the monthly reporting process. The WDE has addressed this finding and will continue to focus on maintaining reporting compliance in FY26 and beyond.

*Auditor's comments:* The corrective action plan was implemented for all Federal funding received directly. However, the WDE did not report first-tier sub-awards made from funding delegated from the WDFS. This finding remains open - see current-year finding 2025-028.

**2022-029: WDE - Reporting (Significant Deficiency)**

<i>Assistance Listing Numbers/Titles:</i> Child Nutrition Cluster (#10.553, School Breakfast Program; #10.555, National School Lunch Program; #10.556, Special Milk Program for Children; #10.559, Summer Food Service Program for Children; #10.582, Fresh Fruit and Vegetable Program)
<i>Federal Agency Name:</i> U.S. Department of Agriculture
<i>Award Numbers:</i> 3WY310379; 223WY901N8903
<i>Award Years:</i> October 1, 2019 - December 31, 2022; January 1, 2022 - September 30, 2023
<i>Department:</i> Wyoming Department of Education

## STATE OF WYOMING

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2025

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#### II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS, *Continued*

*Condition/context:* During the year under audit, the WDE continued to have issues with reporting obligation information in FSRS. The WDE uses the batch upload process for its FSRS reporting for many of its awards, including the Child Nutrition Cluster. In working with the FSRS help desk, the WDE submitted cumulative data batches (the input into FSRS). However, the output of information from FSRS is inaccurate in many situations. For example, one sub-awardee is showing obligations in excess of the WDE's entire award from the U.S. Department of Agriculture.

We noted the following while attempting to test compliance with FFATA: the WDE can provide accurate raw data that is being uploaded through the "Upload Function" within the [fsrs.gov](https://fsrs.gov) website, of which information is accurate and cumulative in nature. However, we were unable to verify the output (i.e., what FSRS shows as being the obligations by sub-awardee) due to the issues noted above.

*Recommendation:* We recommend that the WDE retain raw data uploads as of the point in time that the WDE has submitted. We noted that the WDE continues to work closely with the FSRS help desk to resolve these known issues. We recommend that the WDE continue to work with the FSRS help desk until all issues are resolved and information is accurately reported. We also recommend that the WDE establish procedures for the review of data before submission to ensure accuracy of the raw data spreadsheets.

*Status:* During FY25, the WDE undertook considerable efforts to improve FFATA reporting processes. To improve the accuracy of data and ensure the monthly submission of reports, the WDE developed an improved FFATA report in the WDE's Grants Management System. The WDE also attended multiple training sessions to learn the new Federal reporting process in [sam.gov](https://sam.gov). The WDE has updated its Procedures in Place and Roles and Responsibilities to ensure compliance going forward. The WDE is currently working on an API to automate and streamline the monthly reporting process. The WDE has addressed this finding and will continue to focus on maintaining reporting compliance in FY26 and beyond.

*Auditor's comments:* The corrective action plan was implemented for all Federal funding received directly. However, the WDE did not report first-tier sub-awards made from funding delegated from the WDFS. This finding remains open - see current-year finding 2025-028.

**EXHIBIT I**

**CORRECTIVE ACTION PLAN**



# STATE OF WYOMING

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## DEPARTMENT OF AUDIT

**Mark Gordon**  
Governor

**Justin Chavez**  
Director

### OFFICE OF THE DIRECTOR

(307) 777-6605 / justin.chavez@wyo.gov

#### CORRECTIVE ACTION PLAN

Year Ended June 30, 2025

The following is the corrective action plan for the Schedule of Findings and Questioned Costs reported in the June 30, 2025 Compliance Report for the State of Wyoming (the State):

#### I. FINANCIAL STATEMENT FINDINGS

##### **2025-001: Wyoming Department of Administration & Information (A&I) - Misclassification of Fund (Significant Deficiency)**

**Corrective actions:** The A&I Accounting Office will meet with the SAO and the State Library Division to discuss the operations of Fund 541 to assist the SAO in ensuring the fund is properly classified and reported within the basic financial statements. In addition, the A&I Accounting Office will meet with the State Library Division to establish guidelines to minimize the time from expenditure from fund 541 and the transfer of the Federal fund reimbursement into fund 541 to ensure that interest is not being earned on Federal funds.

**Anticipated completion date:** June 30, 2026

**Contact person:** Barb Wallace, Chief Financial Officer  
Melanie Reedy, Business Manager, Wyoming State Library

##### **2025-002: Governor's Office - Internal Controls and Audit Adjustments to Prepaids (Material Weakness)**

**Corrective actions:** The Governor's Office had already determined, before this audit finding was issued, that it needs to request documentation from each grant recipient that demonstrates the final cost of a project. This is to ensure that if a project comes in under budget, the 4:1 required ratio is still maintained, and if necessary, State funds are returned to the State. The Governor's Office will expand that documentation request to include the amount of project costs to date. This will ensure that the Governor's Office can inform the State Auditor's Office (SAO) of the proper recording of liabilities and expenditures in the financial statements.

**Anticipated completion date:** July 5, 2026

**Contact person:** Randall Luthi, Policy Director, Governor's Office

STATE OF WYOMING

CORRECTIVE ACTION PLAN

Year Ended June 30, 2025

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I. FINANCIAL STATEMENT FINDINGS, *Continued*

**2025-003: SAO - Internal Controls and Audit Adjustments Related to Modified Versus Full Accrual Accounting (Significant Deficiency)**

**Corrective actions:** The SAO Accounting Division will identify all ACFR adjustments subject to modified versus full accrual accounting considerations and will ensure all revenues are properly recognized according to the State's accounting policy. Further, the Division will work with individual agencies associated with any of these adjustments to determine the measurability and availability of revenues accrued at year-end.

**Anticipated completion date:** July 1, 2026

**Contact person:** Erin Benskin, Accounting Division Manager, SAO

**2025-004: SAO - Internal Controls and Audit Adjustments to Accounts Payable (Significant Deficiency)**

**Corrective actions:** The SAO Accounting Division will continue to enhance comparisons of current-year actual balances to prior-year estimates recorded to accounts payable. Major differences will be evaluated to determine the proper correction in the current year's ACFR.

**Anticipated completion date:** July 1, 2026

**Contact person:** Erin Benskin, Accounting Division Manager, SAO

**2025-005: SAO - Internal Controls and Audit Adjustments to Component Unit Appropriations (Material Weakness)**

**Corrective actions:** The SAO Accounting Division will continue to enhance the component unit payable and receivable project to ensure that it captures all funding arrangements to component units. The Division will also continue work to ensure that adjustments are not duplicated between the component unit payable project and other projects and will continue working with each component unit to identify all pieces of component unit payables and receivables.

**Anticipated completion date:** July 1, 2026

**Contact person:** Erin Benskin, Accounting Division Manager, SAO

STATE OF WYOMING

CORRECTIVE ACTION PLAN  
Year Ended June 30, 2025

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I. FINANCIAL STATEMENT FINDINGS, *Continued*

**2025-006: Wyoming State Budget Department (WSBD) - Internal Controls and Audit Adjustments Related to Unrequested Grant Reimbursements (Significant Deficiency)**

**Corrective actions:** The WSBD will implement an additional area to its Schedule of Expenditures of Federal Awards (SEFA) review checklist to account for more robust review over the additional areas of collection that have been required by the SAO. This review checklist will be completed by WSBD staff working on the SEFA and have an additional review by the State's third-party consultant. Additional items, including expenditure reconciliation, will be included in the review process to ensure that the SEFA is prepared accurately and is complete for the Capital Project Funds Assistance Listing #21.029. Additional action has been taken on subrecipient monitoring as a result of these additional requirements and the WSBD's assessment of risk.

**Anticipated completion date:** August 15, 2026

**Contact person:** Christine Emminger, Senior Budget Analyst

**2025-007: Wyoming Department of Family Services (WDFS) - Internal Controls and Audit Adjustments to Due to Other Governments (Significant Deficiency)**

**Corrective actions:** The WDFS will ensure that individuals responsible for reviewing submissions to the SAO as part of year-end reporting specifically review spreadsheet-based formulas for reasonableness. The WDFS will also, when necessary, use external check figures to validate the reasonableness of calculations.

**Anticipated completion date:** February 20, 2026

**Contact person:** Rhonda Holt, Chief Financial Officer, WDFS

**2025-008: State Treasurer's Office (STO) - Internal Controls and Audit Adjustment to Cash and Pooled Investments and Investment Income (Material Weakness)**

**Corrective actions:** The STO will complete an analysis with the custodial bank to determine which investment managers fail to report on a timely basis. Previously, you and your team advised us to strictly adhere to custodial bank year-end reporting. Under your new direction, the STO will implement a process to discern when to deviate from the custodial bank's year-end reporting.

**Anticipated completion date:** June 30, 2026

**Contact person:** Dawn Williams, Deputy State Treasurer, STO

STATE OF WYOMING

CORRECTIVE ACTION PLAN

Year Ended June 30, 2025

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I. FINANCIAL STATEMENT FINDINGS, *Continued*

**2025-009: SAO - Internal Controls and Audit Adjustments to Sales and Use Tax Balances (Material Weakness)**

**Corrective actions:** The SAO Accounting Division will continue to enhance the sales and use tax project, including a detailed assessment of all accounts and funds impacted by any adjustments.

**Anticipated completion date:** July 1, 2026

**Contact person:** Erin Benskin, Accounting Division Manager, SAO

**2025-010: Enterprise Technology Services (ETS) - Internal Controls Over Equipment Purchases (Significant Deficiency; Noncompliance)**

**Corrective actions:** ETS acknowledges the significant deficiency identified regarding internal controls over equipment purchases. We agree with the recommendation to review and revise our internal control framework to ensure that appropriate review, justification, and approval processes are in place prior to authorizing equipment purchases.

In response to this finding, ETS has begun a comprehensive review of existing procurement and equipment purchasing controls. As part of this effort, we are implementing additional pre-approval control measures designed to strengthen oversight, improve documentation, and ensure that purchases align with operational needs and deployment readiness.

ETS is currently in the process of developing a formal Equipment Deployment Plan for the equipment purchase that resulted in this audit finding. This plan will document deployment feasibility, timelines, resource capacity, and agency distribution to ensure that the equipment can be deployed in an effective and timely manner. Completion of this plan will also help inform process improvements and serve as a model for future bulk equipment purchases.

Specifically, for all future bulk equipment purchases, ETS will require the development and completion of a formal Equipment Deployment Plan prior to purchase approval. This deployment plan will include, at a minimum:

- Business justification and alignment to agency or enterprise technology needs
- Identification of funding source and budget availability
- Detailed inventory and asset tracking methodology
- Deployment timeline and logistical feasibility
- Staffing and resource capacity to support deployment
- Identification of receiving agencies or end users
- Risk assessment for storage, obsolescence, or delayed deployment

STATE OF WYOMING

CORRECTIVE ACTION PLAN  
Year Ended June 30, 2025

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I. FINANCIAL STATEMENT FINDINGS, *Continued*

The Equipment Deployment Plan will be reviewed and approved by appropriate ETS leadership, Finance, and Procurement prior to purchase authorization to ensure feasibility and accountability. In addition to the deployment plan requirement, ETS is evaluating other control enhancements, including:

- Strengthened approval workflows for high-dollar and bulk purchases
- Standardized documentation requirements within procurement files
- Coordination between Finance, Procurement, and operational teams prior to purchase
- Periodic post-purchase reviews to ensure that deployment occurs as planned

ETS is committed to strengthening internal controls, ensuring responsible stewardship of public funds, and aligning equipment purchases with strategic and operational technology planning.

***Anticipated completion date:*** June 30, 2026

***Contact person:*** Kristin Burkart, Chief Financial Officer, ETS

**2025-011: Office of State Lands and Investments (OSLI) - Internal Controls and Audit Adjustments to Mineral Royalty Balances (Significant Deficiency)**

***Corrective actions:*** OSLI has updated the mineral royalty project to reflect the legislative changes in the revenue split between the Common School Land Fund and the Foundation Program Fund. This change will ensure that the accounts receivable are accurately reflected within these two accounts. Once the accounts receivable are identified, the final step will be to split them to align with the legislative changes.

The adjusting journal entries for unearned revenue resulted from outstanding credits as of July 1 in the mineral royalty project. To address this issue, OSLI collaborated with its computer programmer to develop a report that identifies the specific fund to which each credit was applied for the period July 1 through October 31. This new report will enhance transparency and accuracy in tracking the application of credits and will be provided to the SAO with the final documentation for the mineral royalty project.

***Anticipated completion date:*** June 30, 2026.

***Contact person:*** Jennifer Doering, Assistant Director of Administrative Services, OSLI

STATE OF WYOMING

CORRECTIVE ACTION PLAN  
Year Ended June 30, 2025

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I. FINANCIAL STATEMENT FINDINGS, *Continued*

**2025-012: SAO - Internal Controls and Audit Adjustment to Custodial Funds (Material Weakness)**

**Corrective actions:** The SAO Accounting Division will ensure that all balances reported in custodial funds are properly reported per Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*.

**Anticipated completion date:** July 1, 2026

**Contact person:** Erin Benskin, Accounting Division Manager, SAO

**2025-013: STO - Internal Controls and Audit Adjustments to Cash and Pooled Investments (Material Weakness)**

**Corrective actions:** The STO will implement an aggressive timeline to complete corrections in WOLFS regarding historical investment activity.

**Anticipated completion date:** Immediately

**Contact person:** Dawn Williams, Deputy State Treasurer, STO

**2025-014: SAO - Internal Controls and Audit Adjustments for Fund Balance Restatements (Significant Deficiency)**

**Corrective actions:** The SAO Accounting Division (Division) will continue to refine the fund balance restatement project to ensure the accuracy of all associated journal entries. Additionally, the Division will enhance procedures around the review of fund balance restatement entries associated with each current-year project and the corresponding adjustments to ensure accurate ending balances within the ACFR.

**Anticipated completion date:** July 1, 2026

**Contact person:** Erin Benskin, Accounting Division Manager, SAO

**2025-015: Wyoming Department of Health (WDH) - SEFA (Material Weakness; Noncompliance)**

**Corrective actions:** The WDH hired a new Grants Manager in early 2025. During the transition, an outdated spreadsheet was used, resulting in some expenditures not aligning with actual totals for that quarter. With further training, the WDH has implemented a more accurate SEFA process. We now pull revenue and expenditure data directly from the WOLFS system into our grants draw system.

**Anticipated completion date:** February 11, 2026

STATE OF WYOMING

CORRECTIVE ACTION PLAN

Year Ended June 30, 2025

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I. FINANCIAL STATEMENT FINDINGS, *Continued*

**Contact person:** Allen Nuss, Fiscal Services Manager, WDH  
Tracey Kupec, Grants and General Accounting Manager, WDH

**2025-016: WDFS, Wyoming Department of Education (WDE), Wyoming Attorney General's Office (WAGO), and A&I - SEFA (Material Weakness; Noncompliance)**

**Corrective actions:** The SAO and the Department of Audit (DOA) will develop Supplemental Reporting Procedures (SRP) in order to assist agencies who have delegated/received Federal funds to/from other agencies and assist in capturing the expenditures of the agency to which Federal funds were delegated in a manner similar to what is currently requested on the SEFA. The SAO will add a question to the ACFR year-end questionnaire to assist the external auditors in identifying agencies that have delegated Federal funds. Additionally, guidance around the delegation of Federal funds between agencies will be expanded in instructions on the SEFA form and newly created SAO "Sub-awardee Report." SRP information will be jointly communicated to agencies (by the SAO and the DOA) at the annual meeting, as well as highlighted through existing SAO SEFA training and DOA Federal reporting, Federal Funding Accountability and Transparency Act (FFATA) and subrecipient monitoring training.

**Anticipated completion date:** June 30, 2026

**Contact person:** Erin Benskin, Accounting Division Manager, SAO  
Justin Chavez, Director, DOA

**WDFS corrective actions:** Once received, the WDFS will implement and follow the new supplemental reporting mechanisms developed by the SAO that would (a) identify which agencies have delegated/received Federal funds to/from other agencies and (b) capture the expenditures of the agency to which Federal funds were delegated in a manner similar to what is currently requested on the SEFA.

**Anticipated completion date:** As soon as guidance from the SAO is received.

**Contact person:** Rhonda Holt, Chief Financial Officer, WDFS

**WDE corrective actions:** In response to this finding, the WDE will collaborate with the SAO to establish an improved process with clearly defined roles and responsibilities for proper SEFA reporting when Federal funds are passed between state agencies. Once a new process is developed, the WDE will ensure that other state agencies involved in passing Federal funds to the WDE, or receiving Federal funds from the WDE, are aware of applicable requirements.

**Anticipated completion date:** August 1, 2026

**Contact person:** Trent Carroll, Chief Financial Officer, WDE

STATE OF WYOMING

CORRECTIVE ACTION PLAN  
Year Ended June 30, 2025

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I. FINANCIAL STATEMENT FINDINGS, *Continued*

**WAGO corrective actions:** Our internal controls policy will be updated to incorporate these new best practices for tracking procedures used in preparing the quarterly SEFA report, following attendance at the training provided by the SAO.

**Anticipated completion date:** As soon as guidance from the SAO is received.

**Contact person:** April Christensen, Chief Fiscal Officer, WAGO

**A&I corrective actions:** Once received, A&I will implement and follow the new supplemental reporting mechanisms from the SAO to ensure that the Federal funds are properly reported on the SEFA. In addition, A&I will ensure staff attend any trainings that are provided by the SAO.

**Anticipated completion date:** June 30, 2026

**Contact person:** Barb Wallace, Chief Financial Officer  
Melanie Reedy, Business Manager, Wyoming State Library

STATE OF WYOMING

CORRECTIVE ACTION PLAN  
Year Ended June 30, 2025

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II. FEDERAL AWARD FINDINGS

**2025-017: WAGO - Suspension and Debarment (Significant Deficiency)**

***Corrective actions:***

**Suspension and debarment clause:** This omission has been corrected for all future information technology contracts using Federal funds. A secondary control is already in place since any information technology contracts must be first submitted to the Office of the Chief Information Officer, and its Federal funds template now includes the suspension and debarment clause. Additionally, this clause and all other required special conditions have been added to the Division of Victim Services' (DVS) Inter-Agency Agreement template when Federal funds are utilized. The DVS's internal policy had been created to memorialize this corrective action plan.

**Sam.gov search verification:** Proof of registration has always been conducted on external contractors; however, until recently, we had not been creating a PDF verification of the search date. Both of the selected contracts were drafted and executed prior to this practice. This omission has been corrected for all future contracts using Federal funds. Current DVS policy reflects this practice. All FY25 and FY26 sam.gov registrations for contracts are now on file within the Division. We do not believe that any additional corrective action will be needed.

***Anticipated completion date:*** February 27, 2026

***Contact person:*** Cara Chambers, Director, DVS Office of the Attorney General

**2025-018: WDH - FFATA Reporting (Material Weakness; Noncompliance)**

***Corrective actions:*** FFATA reporting will remain the same, with expenditures being pulled and reported monthly. This is more transparent than reporting obligations. We are following what we did for American Recovery and Reinvestment Act of 2009 funding, so the public has transparency of what we are spending. Not all obligations from a grant are expended, thus giving a false representation of the grant to the public. We are timely in reporting expenditures in the FFATA Subaward Reporting System every month, and pulling expenditures from WOLFS is more readily available than obligations, as 0626 obligations are not required to be encumbered in the WOLFS system.

***Anticipated completion date:*** February 11, 2026

***Contact person:*** Allen Nuss, Fiscal Services Manager, WDH  
Tracey Kupec, Grants and General Accounting Manager, WDH

STATE OF WYOMING

CORRECTIVE ACTION PLAN  
Year Ended June 30, 2025

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II. FEDERAL AWARD FINDINGS, *Continued*

**2025-019: WDH - Suspension and Debarment (Significant Deficiency)**

**Corrective actions:** The WDH plans to consistently adhere to policy and procedures related to contractor suspension and debarment requirements. The WDH will ensure that [sam.gov](https://sam.gov) is reviewed and verification is included in all contract packets prior to Director signature. The WDH will remind all programs that a [sam.gov](https://sam.gov) review is required for any individual purchase of \$25,000 or greater.

**Anticipated completion date:** February 11, 2026

**Contact person:** Allen Nuss, Fiscal Services Manager, WDH

**2025-020: WDH - Period of Performance (Significant Deficiency; Noncompliance)**

**Corrective actions:** The WDH plans to consistently review and monitor expenditures to ensure that payments are made within the grant period. When grant periods begin and end, WDH Fiscal will perform a service date review to ensure expenditures are recorded accurately.

**Anticipated completion date:** February 11, 2026

**Contact person:** Allen Nuss, Fiscal Services Manager, WDH

**2025-021: WDH - Special Tests and Provisions: Control, Accountability, and Safeguarding of Vaccine (Significant Deficiency; Noncompliance)**

**Corrective actions:** The WDH has implemented a multi-tiered staffing and redundancy process to ensure continuous compliance with the 24-month (and 12-month for new enrollment) site visit requirement.

**Anticipated completion date:** February 11, 2026

**Contact person:** Allen Nuss, Fiscal Services Manager, WDH  
Aundrea Brown, Immunization Unit Manager, WDH

STATE OF WYOMING

CORRECTIVE ACTION PLAN  
Year Ended June 30, 2025

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II. FEDERAL AWARD FINDINGS, *Continued*

**2025-022: WDH - Eligibility (Significant Deficiency; Noncompliance)**

**Corrective actions:** The Federal government requires each State Women, Infants, and Children (WIC) Program to develop procedures outlining how we plan to obtain and document anthropometric and hematologic measurements. An approved plan was in place for the Wyoming WIC Program at the time of the audit, instructing staff to follow up with participants within 30 days to obtain height, weight, and hemoglobin measures for each certification. The U.S. Department of Agriculture/Food and Nutrition Service provided a Frequently Asked Questions document with the Physical Presence Waiver, which explicitly states that State agencies are not expected to terminate certifications for participants who fail to provide anthropometric data within the 60-day timeframe.

**Anticipated completion date:** February 11, 2026

**Contact person:** Allen Nuss, Fiscal Services Manager, WDH  
Tina Fearnelyhough, WIC Program Unit Manager, WDH

**2025-023: WDH - Activities Allowed or Unallowed and Cash Management (Material Weakness; Noncompliance)**

**Corrective actions:** The WDH will strengthen its internal control system by implementing a mandatory secondary program-level review for all emergency preparedness expenditures. A second Public Health Preparedness and Response staff member will verify that the coding on each transaction matches specific Federal award objectives before drawing funds. This control specifically identifies and prevents transactions from being recorded in the wrong programs.

**Anticipated completion date:** Immediately

**Contact person:** Allen Nuss, Fiscal Services Manager, WDH  
Sheryl Roub, Public Health Preparedness and Response Unit Manager, WDH

**2025-024: WDH - Eligibility Medicaid (Significant Deficiency; Noncompliance)**

**Corrective actions:** The State has been working to address the root cause of this deficiency in two phases:

- **Phase 1:** Began in March 2025; during this phase, a system fix was implemented that prevents users from manually inputting a renewal completion date that is before the renewal received date. This supports the WES's ability to accurately process renewals.

## STATE OF WYOMING

### CORRECTIVE ACTION PLAN

Year Ended June 30, 2025

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#### II. FEDERAL AWARD FINDINGS, *Continued*

- **Phase 2:** Rolled out in June 2025; notifies a worker if the renewal date they entered is over the 12-month limit or if the renewal date is simply missing and corrections are required to authorize the case. To ensure ongoing oversight, a weekly report is run (reviewed by Wyoming Medicaid personnel) that outlines any cases missing a renewal date or with one over 12 months out so the case can be reviewed and corrections can be made immediately.

Collectively, these corrective actions will support Wyoming Medicaid's ability to ensure timely and accurate renewals.

**Anticipated completion date:** June 2025

**Contact person:** Alyssa Ingerle-West, Long Term Care Eligibility Consultant, WDH  
Heaven Fullman, Long Term Care Eligibility Consultant, WDH

#### **2025-025: OSLI - Cash Management (Material Weakness)**

**Corrective actions:** The Disbursement Specialist reviews the Loan Draft Requests (LDR) and verifies the expenditures to supporting documentation submitted with the requests for accuracy and allowable costs. If satisfied, the Disbursement Specialist signs and dates the LDRs indicating financial approval for payment. These are then forwarded to the engineering staff for a technical review of the LDR. The DEQ Senior Engineer or DEQ Principal Engineer performs technical reviews of the draft requests for eligibility of all costs for the Clean Water program. The Drinking Water LDRs are forwarded to the Wyoming Water Development Office to be reviewed by the DWSRF Technical Advisor. The technical reviewer signs and returns the LDR to OSLI. Upon receipt by OSLI, the Disbursement Specialist then enters the transaction into EnABLE and the WOLFS accounting system for payment, and through a two-tier approval process. EnABLE and WOLFS are not integrated.

Following the established review process of the LDRs, the Disbursement Specialist updates, prepares, and provides the following items when disbursements for first-round funds are being reviewed and approved in EnABLE and WOLFS. This is to ensure that the funds are being drawn from the correct grant and program. All payment entries in EnABLE are approved by the Senior Grants & Loans Analyst, SRF Program Financial Manager, or Assistant Director of Administrative Services Division.

- Reviewed/signed LDR;
- Loan Letter of Credit (LOC) spreadsheet filled out for reviewed LDR amount. Funding confirmed between LOC and EnABLE for WOLFS GAX document coding (each loan has its own spreadsheet detailing from which source the loan is funded);
- EnABLE loan draw request executed and print-out of pending transaction to be approved (to be signed and dated by the first approver); and
- GAX printout from WOLFS with verified budget coding in WOLFS is correct (to be signed and dated by the first approver).

## STATE OF WYOMING

### CORRECTIVE ACTION PLAN Year Ended June 30, 2025

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#### II. FEDERAL AWARD FINDINGS, *Continued*

A packet consisting of the EnABLE loan draw, WOLFS GAX, and the reviewed LDR are given to the Senior Grants and Loans Analyst to execute the first approval level in EnABLE and approve the GAX in WOLFS. The LDR requested amount is checked from the reviewed LDR to the EnABLE disbursement and to the GAX. The loan funding is verified and approved from EnABLE to the GAX coding. Once all items are confirmed to be correct, the Senior Grants and Loans Analyst approves the EnABLE disbursement and GAX (signs and dates the document in the packet and signs and dates the LDR process checklist).

The packet is then forwarded to the second reviewer, the SRF Program Financial Manager (or Assistant Director if not available), to duplicate the same review from the step above. If the first level of approval is confirmed, the documents are signed and dated, and the second level of approval in EnABLE is executed through the "Post Financial Activity" process. Once both levels of approval are completed, the packet is returned to the Disbursement Specialist to execute the ASAP draw.

The Disbursement Specialist assigns an LOC number, fills out the remaining section of the loan LOC spreadsheet, and confirms the Federal draw amount. The LOC sheet is printed out and placed in the disbursement packet. The Disbursement Specialist then does the following:

- Updates Sum Sheet (which corresponds to the loan LOC funding source to ensure the correct funding source). Sum Sheet is printed and placed in the disbursement packet;
- Updates CD Sheet from which the grant funds are to be drawn from (utilizing the first-in, first-out method). The CD Sheet funding source is checked to ensure that it corresponds to the oldest available funds designated in the Sum Sheet. A copy of the CD sheet is printed and placed in the disbursement packet;
- Initiates the Federal reimbursement in ASAP. The Federal grant that matches with the CD sheet grant is chosen. If it is a DWSRF loan disbursement, the funds are pulled from the DA pot of money under the grant. If it is a CWSRF loan disbursement, the funds are pulled from the only available funding pot CA. The ASAP draw is submitted for review. On the review screen, the remaining overall grant balance is confirmed that it matches the amount on the CD sheet. If the OSLI CD sheet and ASAP system balances match, the draw is submitted with a settlement date four days out from the date of submittal (in the event that a mistake is found during the ASAP approval process, the draw can be deleted or corrected). The ASAP draw is printed out and placed in the disbursement packet;
- A CR is executed in WOLFS verifying the budget coding to the loan funding, and the CR amount is equal to the ASAP funds to be deposited from ASAP. A copy of the CR is printed out and placed in the disbursement packet; and
- The entire disbursement packet is given to the Senior Grants and Loans Analyst to be approved. The Senior Grants and Loans Analyst verifies that the amount drawn from ASAP is correct and from the correct funding pot if applicable (DWSRF only), the CD tracking sheet and ASAP balances match, and the CR line coding is correct. If everything is correct, the approver signs and dates the ASAP draw, CR, and transaction checklist.

## STATE OF WYOMING

### CORRECTIVE ACTION PLAN Year Ended June 30, 2025

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#### II. FEDERAL AWARD FINDINGS, *Continued*

The entire LDR disbursement packet is uploaded to the loan file in the EnABLE loan software.

For LDRs funded from second-round funds, the process is the same, except that the items provided to the approver are limited to:

- Reviewed/signed LDR;
- Loan LOC (each loan has its own spreadsheet detailing from which source the loan is funded);
- GAX printout from WOLFS to verify the budget coding in WOLFS is correct (to be signed and dated by the approver); and
- EnABLE printout of pending transaction to be approved (to be signed by approver).

Then for both programs after the end of each month, and before new accounting transactions can be processed for the program, the programs have three balancing procedures that take place to ensure that any mistakes that may have gotten by during the approval processes are caught and corrected before proceeding. Two of them are performed by the Senior Grants & Loans Analyst and one by the SRF Program Financial Manager.

The Senior Grants & Loans Analyst performs one balancing procedure that focuses solely on the Federal disbursements and reconciles all of the revenues deposited from the ASAP draws into the 7553 Revenue Source, and the Federal amounts that are tracked to the individual loan LOC sheets. The second balancing procedure balances all of the first-round and second-round loan disbursements by comparing reports ran from the WOLFS accounting software and the EnABLE software.

The SRF Program Financial Manager runs reports on all of the Federal draws that have taken place in ASAP each month, and then compares the ASAP draws to the Federal Accounting Software reports provided by the Environmental Protection Agency from its "Compass" software. Each of the transactions are compared and reconciled to the grant balances.

***Anticipated completion date:*** June 30, 2025

***Contact person:*** Shawn King, State Revolving Fund Program Financial Manager, OSLI

#### **2025-026: OSLI - Matching (Material Weakness; Noncompliance)**

***Corrective actions:*** The actual current staff of the Wyoming State Revolving Fund (SRF) does not have first-hand knowledge as to why the State matching funds from the Governor's IJJA match funding budget that was awarded to the program were not transferred to the State Revolving Funds in a timely manner after receiving the 2022 and 2023 IJJA capitalization grants.

The current Staff initiated the process for the 2024 capitalization grant matches by securing all necessary account coding for the programs received in January 2025. This coding was submitted to the management of the OSLI Administrative Services and approved by mid-February 2025.

STATE OF WYOMING

CORRECTIVE ACTION PLAN  
Year Ended June 30, 2025

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II. FEDERAL AWARD FINDINGS, *Continued*

The Administrative Services accounting section was responsible for coordinating with the Governor's accounting staff and the Budget Department to execute and approve the required B-11 documents. Following that approval, they were to execute the WOLFS IET documents to transfer the funds to the SRF programs.

However, these actions were not initiated until December 2025, and the final IETs were not completed until January 2026.

SRF staff will no longer rely on the OSLI Administrative Services to initiate and execute the match funding process for the remaining Governor's IIJA match funding for the 2025 and 2026 capitalization grants.

Beginning in SFY2027, when the program expects to receive the IIJA 2025 capitalization grants, SRF staff will prepare all required B-11 documents. We will work directly with the Governor's accounting staff and the Budget Department to ensure that the process is executed in a timely manner.

SRF staff must maintain custody of this process to ensure that the State match is transferred promptly and to uphold the integrity of the program.

***Anticipated completion date:*** July 1, 2026

***Contact person:*** Shawn King, State Revolving Fund Program Financial Manager, OSLI

**2025-027: WDFS - Reporting (Significant Deficiency; Noncompliance)**

***Corrective actions:*** The program manager for the TANF program changed during FY25. As the new program manager was doing the report for 9/30/25, the error in the way the report had been completed in the past was discovered and corrected. The 9/30/24 report had been done by the previous program manager, and the error in the report had not been caught by the WDFS or the Federal agency. The new program manager will complete the report correctly going forward and will document the process for preparing the report.

***Anticipated completion date:*** The corrections had been implemented when the error was found by WDFS staff immediately when the 9/30/25 report was prepared.

***Contact person:*** Rhonda Holt, Chief Financial Officer, WDFS

STATE OF WYOMING

CORRECTIVE ACTION PLAN  
Year Ended June 30, 2025

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II. FEDERAL AWARD FINDINGS, *Continued*

**2025-028: WDFS, WDH, WDE - FFATA Reporting (Material Weakness; Noncompliance)**

**Corrective actions:** The SAO and the DOA will collaborate and prepare a Standard Operating Procedure (SOP) to ensure that Federal funds are properly administered in compliance with Federal requirements, particularly addressing each agency's respective roles and responsibilities regarding SEFA and FFATA reporting, as well as Federal financial reporting and subrecipient monitoring. SOP information will be jointly communicated to agencies (by the SAO and the DOA) at the annual ACFR meeting and incorporated into existing SAO training. The DOA will develop new and separate Federal reporting, FFATA and subrecipient monitoring training for agencies.

**Anticipated completion date:** June 30, 2026

**Contact person:** Erin Benskin, Accounting Division Manager, SAO  
Justin Chavez, Director, DOA

**WDFS corrective actions:** Once received, the WDFS will implement and follow the new SOP from the SAO and the DOA that outlines each agency's respective roles and responsibilities to ensure that the Federal funds are properly administered in compliance with the Federal requirements, inclusive of the following:

- SEFA reporting
- FFATA reporting
- Federal financial reporting
- Subrecipient reporting

**Anticipated completion date:** As soon as guidance from the SAO and the DOA is received.

**Contact person:** Rhonda Holt, Chief Financial Officer, WDFS

**WDH corrective actions:** The WDH will follow Federal reporting policies and procedures as determined in collaboration with the SAO and the DOA.

**Anticipated completion date:** As soon as guidance from the SAO and the DOA is received.

**Contact person:** Allen Nuss, Fiscal Services Manager, WDH  
Tracey Kupec, Grants and General Accounting Manager, WDH

**WDE corrective actions:** In response to this finding, the WDE will collaborate with the SAO to establish an improved process with clearly defined roles and responsibilities for proper FFATA reporting when Federal funds are passed between state agencies. Once a new process is developed, the WDE will ensure that other state agencies involved in passing Federal funds to the WDE, or receiving Federal funds from the WDE, are aware of applicable requirements.

STATE OF WYOMING

CORRECTIVE ACTION PLAN  
Year Ended June 30, 2025

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II. FEDERAL AWARD FINDINGS, *Continued*

*Anticipated completion date:* August 1, 2026

*Contact person:* Trent Carroll, CFO, WDE

**2025-029: WDH - Subrecipient Monitoring (Significant Deficiency; Noncompliance)**

*Corrective actions:* The WDH will ensure compliance with 2 CFR 200.332(b) requirements, by immediately initiating the use of the standard grant award cover letter for all relevant awards.

*Anticipated completion date:* March 30, 2026

*Contact person:* Allen Nuss, Fiscal Services Manager, WDH  
Tracey Kupec, Grants and General Accounting Manager, WDH

**2025-030: WDE - FFATA Reporting (Significant Deficiency)**

*Corrective actions:* In response to this finding, the WDE will update its standard operating procedures for FFATA reporting to include a more robust secondary review. This review will be completed during the monthly data preparation and uploading process and will be documented by the reviewer.

*Anticipated completion date:* June 1, 2026

*Contact person:* Trent Carroll, CFO, WDE

**2025-031: A&I - Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Matching, and Maintenance of Effort (Significant Deficiency)**

*Corrective actions:* The A&I Accounting Office will meet with the State Library Division to review current internal control policies and implement and/or revise internal controls to ensure all reviews are formally documented and retained. In addition, the A&I Accounting Office will determine to what extent it should be involved in Federal cash draws and assist in implementing an independent review process to ensure compliance with cash management requirements.

*Anticipated completion date:* June 30, 2026

*Contact person:* Barb Wallace, Chief Financial Officer  
Melanie Reedy, Business Manager, Wyoming State Library

STATE OF WYOMING

CORRECTIVE ACTION PLAN  
Year Ended June 30, 2025

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II. FEDERAL AWARD FINDINGS, *Continued*

**2025-032: A&I - Cash Management (Significant Deficiency; Noncompliance)**

**Corrective actions:** The A&I Accounting Office will meet with the SAO and the State Library Division to discuss the operations of Fund 541 to assist the SAO in ensuring the fund is properly classified and reported within the basic financial statements. In addition, the A&I Accounting Office will meet with the State Library Division to establish guidelines to minimize the time from expenditure from fund 541 and the transfer of the Federal fund reimbursement into fund 541 to ensure that interest is not being earned on Federal funds.

**Anticipated completion date:** June 30, 2026

**Contact person:** Barb Wallace, Chief Financial Officer  
Melanie Reedy, Business Manager, Wyoming State Library

**2025-033: A&I - Suspension and Debarment (Significant Deficiency)**

**Corrective actions:** A&I plans to consistently adhere to policy and procedures related to contractor suspension and disbarment requirements. A&I will ensure that sam.gov is reviewed and verification is included in all contract packets prior to Director signature. A&I will remind all programs that a sam.gov review is required for any individual purchase of \$25,000 or greater.

**Anticipated completion date:** June 30, 2026

**Contact person:** Barb Wallace, Chief Financial Officer  
Melanie Reedy, Business Manager, Wyoming State Library

**2025-034: Wyoming Office of Homeland Security (WOHS) - FFATA Reporting (Significant Deficiency; Noncompliance)**

**Corrective actions:** The WOHS understands that as of fiscal year-end 2025, it was not in compliance with the FFATA reporting requirements. A significant effort was made to complete FFATA reporting and be compliant by September 30, 2025. Subsequent to year-end, the WOHS implemented a robust FFATA reporting process. This process includes the timing of reporting, an independent review and approval process, and the complete documentation of compliance with the reporting requirements. The redesigned process will be fully documented in our internal policies and procedures. During the month of April, the WOHS will review open awards to ensure that they have been properly reported. We are confident that this will not be a repeat finding next fiscal year.

**Anticipated completion date:** April 30, 2026

**Contact person:** Ashley Paulsrud, Grants/Finance Section Chief, WOHS

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Year Ended June 30, 2025

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II. FEDERAL AWARD FINDINGS, *Continued*

**2025-035: Wyoming Water Development Office (WWDO) - Suspension and Debarment (Significant Deficiency)**

**Corrective actions:** The Water Development Office has revised our process currently in place for suspension/debarment verification, to include contract language regarding suspension and debarment where we are the direct recipient of federal financial assistance. For the LaPrele Dam Rehabilitation project (Carey Act Dam Program), we will include language similar to the below paragraph in Amendment Two to our project agreement with the LaPrele Irrigation District. This project agreement amendment will be considered at our May Wyoming Water Development Commission Meeting (jointly with the Select Water Committee) on May 6, 2026. Once recommended by the Select Water Committee and approved by the Water Development Commission, the agreement will be executed with the LaPrele Irrigation District. Additionally, our process moving forward will be to include a similar provision in all contracts where we are the direct recipient of federal financial assistance. We implemented this change in March 2026 following review of this program during the Statewide Single Audit.

“Suspension and Debarment. By signing this Contract, Contractor certifies that neither it nor its principals/agents are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction or from receiving federal financial or nonfinancial assistance, nor are any of the participants involved in the execution of this Contract suspended, debarred, or voluntarily excluded by any federal department or agency in accordance with Executive Order 12549 (Debarment and Suspension), or 2 CFR Part 180, or are on the debarred, or otherwise ineligible, vendors lists maintained by the federal government. Further, Contractor agrees to notify the Commission by certified mail should it or any of its principals/agents become ineligible for payment, debarred, suspended, or voluntarily excluded from receiving federal funds during the term of this Contract.”

**Anticipated completion date:** May 8, 2026

**Contact person:** David Ray, Chief Financial Officer  
Dale Vanlandingham, Incoming Chief Financial Officer effective 04/06/2026

**2025-036: WWDO - Cash Management (Material Weakness; Noncompliance)**

**Corrective actions:** The Water Development Office has implemented additional internal controls over our cash management process to include additional segregation of duties for requesting federal reimbursement through ASAP for the LaPrele Dam Rehabilitation project. Effective immediately, the WWDO Accountant will initiate the draw request process by entering the reimbursement information into our internal ASAP Reimbursement Tracking spreadsheet following approval of the WOLFS expenditure transaction being requested for reimbursement. The WWDO Accountant will then request the WWDO Fiscal Manager to review the ASAP Reimbursement Tracking spreadsheet.

## STATE OF WYOMING

### CORRECTIVE ACTION PLAN

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#### II. FEDERAL AWARD FINDINGS, *Continued*

Once the Fiscal Manger approves the information entered in the tracking spreadsheet, the Fiscal Manager will enter the cash draw down request in the ASAP system. Once the ACH reimbursement is received in the Department's depository account, the WWDO Accountant will process a CR deposit transaction in WOLFS to record the ACH reimbursement. The Fiscal Manager will enter the corresponding record in the STO deposit module for the State Treasurer's Office review and approval process.

Additionally, the WWDO Project Manager has inquired with the BOR program contacts regarding the process to repay interest that may have been earned as a result of this inadvertently overdrawn amount. Following confirmation from the BOR, the WWDO Fiscal Manager will work with the STO to determine the amount of interest that may have been earned on the advance for purposes of assessing the requirement to remit any interest earned over \$500.

***Anticipated completion date:*** June 30, 2026

***Contact person:*** David Ray, Chief Financial Officer  
Dale Vanlandingham, Incoming Chief Financial Officer effective 04/06/2026