

STATE OF WYOMING

STATE AUDITOR'S OFFICE

Agency 003



ANNUAL REPORT

FY 2026

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STATE AUDITOR

Wyoming Annual Report FY 2026

General Information

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Statutory References

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

Contribution to Wyoming Quality of Life

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

The SAO contributes to Wyoming's quality of life by accounting for and tracking state monies, ensuring the state's financial obligations are paid, preparing the state's financial records and maintaining a website that allows transparent public inspection of state expenditures. The Auditor is statutorily required to implement internal controls necessary to ensure assets are properly safeguarded, accounting entries are accurate and reliable, and assets and resources are being utilized consistent with the requirements of law. W.S. 9-4-217. In 2025, the legislature passed House Bill 0166, State Auditor Payment Transparency, which requires the Auditor to post five years of vendor payments, making payments available for public inspection and download, improving government transparency.

The SAO helps ensure Wyoming state government is a responsible and transparent steward of state assets and that the government effectively responds to the needs of residents and guests.

Basic Information

The SAO has 23 authorized full-time positions.

Clients Served

The SAO serves Wyoming residents, vendors doing business with the state, State of Wyoming employees, and approximately 90 state agencies.

Budget Information

The SAO's budget for the 2026-2027 biennium is \$14,809,975 and is 100% general fund. This is over \$1.5 million less than the prior biennium, and in absolute dollars, the lowest budget request from the State Auditor's Office since 2004.

Primary Responsibilities

The SAO's primary responsibilities include (1) accounting for and tracking state monies, (2) ensuring the state's financial obligations are paid, (3) promoting government financial transparency, and (4) preparing the state's financial records.

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

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

Fiscal: The fiscal division is responsible for vendor management and supporting major components of the state's electronic accounting system, specifically the Wyoming Online Financial System (WOLFS) and

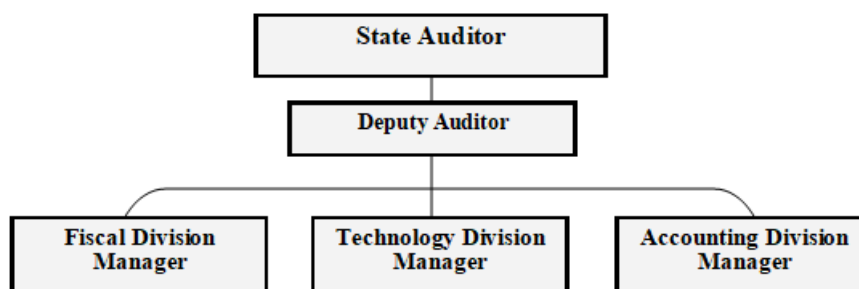
Human Resource Management (HRM). This division enrolls and maintains vendors in the electronic accounting system (so vendors can receive payment through WOLFS for goods and services provided to the state) and reconciles all warrants and electronic funds transfer (EFT) transactions made to vendors. Additionally,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

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

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

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

Wyoming State Auditor's Office Organizational Chart



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

As mentioned above, the electronic accounting system consists of three major components: WOLFS, HRM, and infoAdvantage®. There are 715 WOLFS users, 176 HRM users, and 812 infoAdvantage® users, and some users may have access to multiple components. The SAO maintains the security and workflow for user access into the secure system and participates in an external IT audit of the system each year. The SAO tracks fund balances and cash balances and reconciles them to the State Treasurer's account balances.

Performance Highlights and Accomplishments

The information listed below summarizes results and outcomes achieved by the SAO between July 1, 2025 and June 30, 2026. The summarization lists SAO performance measures, highlighting accomplishments achieved under each measure.

1. Availability and reliability of the electronic accounting system (Performance Measure #1)

- a. **Sub-measure: Percentage of time the electronic accounting system applications (WOLFS, HRM and infoAdvantage®) are available to users.** The WOLFS system was available to users from 6:30 a.m. to 6:30 p.m. Monday through Friday and on weekends from 6:30 a.m. to 10:00 p.m., except for monthly cycle work and system maintenance. The SAO was able to complete routine annual fiscal year-end close processing in July 2026 without any system downtime or impact to users. Year-end work was completed over a weekend by the Technology Division. WOLFS was available to users 99.99% of the planned schedule during FY2026. The HRM system was available from 6:30 a.m. to 8:00 p.m. Monday through Friday and on weekends for the same time. When the monthly HRM pay cycle is processing, the system is unavailable to users for three working days each month. The HRM system was available 99.99% of the planned schedule during FY2026. The infoAdvantage® system was available to users from 6:30 a.m. to 6:30 p.m. Monday through Friday and on weekends from 6:30 a.m. to 10:00 p.m., except for monthly cycle work and system maintenance. The infoAdvantage® system was available 99.99% of the planned schedule during FY2026. ESS and MSS were available to users twenty-four hours, seven days a week, except for database refreshment cycles, during system maintenance weekends, and for each monthly HRM pay cycle.
- b. **Sub-measure: The number and dollar amount of vendor payments processed annually.** Between July 2025 and June 2026, the SAO processed \$8.4 billion in payments on behalf of the State of Wyoming. This consisted of 254,662 electronic payments totaling \$6,316,668,154 and 147,882 warrants (paper checks) totaling \$2,128,446,962.
- c. **Sub-measure: The number and dollar amount of payroll records processed annually.** Between July 2025 and June 2026, the SAO processed payroll payments to approximately 10,891 unique employees for a total of \$459 million; 98.7% by electronic payment and 1.3% by warrant.
- d. **Sub-measure: The number of electronic accounting system and other technology enhancements deployed to improve system functionality, user experience, and transparency.**
 - i. The SAO utilizes an electronic ticketing system to track end-user (helpdesk) questions and requests. The ticketing system is used by all divisions within the agency to ensure that agencies and system users receive timely and accurate responses. The SAO tracks three (3) primary ticketing metrics: (1) ticket volume; (2) response time; and (3) resolution time. Tickets that remain open for over 30 days are escalated and reviewed by the deputy auditor. In FY2026, the SAO received and processed approximately 11,018 tickets between all divisions, and a majority of tickets were responded to (in under 3 hours) and resolved (in under 5 hours) on the same day.

- ii. The SAO continued to evaluate and modernize expenditure coding within the chart of accounts. In July 2026, the SAO published an updated listing of expenditures as well as an updated listing of revenue codes.
 - iii. The SAO continues to explore new functionality that could assist the State of Wyoming in identifying and achieving efficiencies. Now that the system has been upgraded and leverages the ADV4 platform, the SAO receives new feature sets in January, May and November of each year. Each feature set is evaluated and tested to identify new functionality that can be utilized by agencies – the SAO consistently and routinely releases new system features each year. In FY2026, the SAO deployed three feature sets (FS1-2025, FS2-2025, and FS3-2025). FS1-2026 was tested during FY2026 and deployed in May, 2026.
 - iv. In FY2026, the SAO completed the roll-out of a new CGI timeclock solution to the Wyoming Department of Family Services, the Department of Health and the Department of Corrections. This new timeclock solution replaced outdated KRONOS clocks and software. The SAO worked in collaboration with the Department of Enterprise Technology (ETS), Administration and Information Human Resources Division (HRD) and agencies to successfully manage this statewide project. The SAO continues to work with agencies to enhance and improve the new CGI timeclock product.
 - v. The State of Wyoming continues to refine multi-state tax reporting capabilities and will add Nebraska, Idaho, and Utah tax reporting into the payroll system in FY2027 to ensure compliance with all state and federal tax law related to employees living in neighboring states.
 - vi. In FY2026, the SAO began implementation of CGI’s new reporting tool, Insight® and Performance Budgeting. Insight® is CGI’s modern, cloud-ready Power Business Intelligence (PowerBI) platform that offers enhanced scalability, performance, and user experience. Advantage Insight supports flexible data access, intuitive reporting, and long-term sustainability as agency needs evolve. Insight will provide users with dynamic visual dashboards and analytics and the ability to produce financial and payroll projections. The SAO has formed a state-wide steering committee to support these projects. Performance Budgeting will be available in December 2026 and Insight® will “go-live” in August 2027.
- e. **Sub-measure: The number of interfaces developed and successfully operating to automatically process payment documents received from agencies.**
- i. Between July 2025 and June 2026, the technology division completed 14 unique payroll interfaces, and 48 unique WOLFS interfaces.
 - ii. In FY2026, one state agency deployed a new system that required additional interface development, specifically, the Wyoming Department of Health “OptumRx” Pharmacy interface. Another state agency continued development of their new system that required additional interface certifications, specifically, the Wyoming Department of Work Force Services “HIREWyo” system. The SAO is working closely with these agencies to ensure that these new systems interface seamlessly with the SAO’s electronic accounting system. The technology division continues to work to modify and update existing agency interfaces and train agencies on how to use and leverage AdvantageConnect.

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

The SAO continues to operate a comprehensive training program and continually evaluates, expands, or modifies training based on user needs. The SAO continued to offer both in-person and virtual training sessions in FY2026. The SAO has seen a drop in training attendee numbers over the last several years in part due to the development of new training videos and the launch of new embedded system resources like Advantage Assistant and guided walk-throughs. The SAO is currently working to shorten the current training schedule through 2027 as more users appear to favor videos and system resources over in-person training.

- a. **Sub-measure: The average number of attendees at each training.**
 - i. The average number of registered attendees per training is 3.
 - b. **Sub-measure: The number and variety of trainings developed and delivered to users.**
 - i. The SAO staff conducted a total of 102 training classes to over 40 agencies and 198 unique individuals.
 - ii. The fiscal division conducted a total of 34 fiscal-related classes that included General Accounting Expenditures, Vendor Management, Procurement Transactions, Refunds and Revenues, Paying Encumbrances, Purchasing Card, Stop Payments, Final Discards, Reissuing Checks, Scheduling Reports, and Business Intelligence.
 - iii. The accounting division conducted 28 classes on Fixed Assets, Object and Sub-Object Expenditure Coding, Schedule of Expenditures of Federal Awards, Introduction to Budget, Intermediate Budget, Advanced Budget, Internal Exchange Transactions, Travel Reimbursements, Reversions, Write-Off Training, and GASB 96, Subscription-Based Information Technology Arrangements (SBITAs). An annual audit meeting was held on June 23rd, 2026, to help prepare agencies for the upcoming ACFR.
 - iv. The fiscal division conducted 40 payroll-related classes, including Employee Role and Timesheet Lifecycle, Manager Role - A Supervisor's Perspective, Payroll Onboarding and Offboarding, and Payroll Business Intelligence.
 - v. In addition to offering standard trainings, the fiscal division updated user manuals, developed training guides, and released targeted communication highlighting new system functionality released as part of each feature set. The fiscal division also developed training materials to assist with the roll-out of timeclocks.
3. **Timely and accurate vendor and payroll payments (Performance Measure #3)**
- a. **Sub-measure: Timely processing of agency requests to add new vendors.** In FY2026, the fiscal division processed an average of 889 vendor additions and changes per month and 4,921 new vendors were added to WOLFS. The SAO continues to monitor vendor management processing with a focus on reducing vendor enrollment timeframes while still maintaining critical controls to protect against vendor fraud. The SAO continually evaluates controls related to vendor banking change requests.
 - b. **Sub-measure: The number and dollar amount of vendor payments processed timely.** In FY2026, the SAO processed \$8.4 billion in payments on behalf of the State of Wyoming. This total consisted of 402,544 vendor payments, 63% of which were distributed by electronic fund transfers and 37% distributed by warrants (paper checks).
 - c. **Sub-measure: The number and dollar amount of payroll records processed timely.** The SAO made 109,607 payroll payments for the year, which is an average of 9,133 per month. Of those payments, 98.7% were electronic and 1.3% were warrants (paper checks). The dollar total of these payments was \$459,484,223.

4. **Timely issuance of the ACFR with a clean, unqualified audit opinion (Performance Measure #4)**
 - a. **Sub-measure: The submission of the ACFR by December 31st of each calendar year.** The fiscal year 2025 ACFR was dated December 22, 2025 and released to the public on January 8, 2026.
 - b. **Sub-measure: The attainment of a certificate of achievement from the Government Finance Officers Association.** The SAO received its 29th achievement award for excellence in financial reporting, which is given by the Government Finance Officers Association (GFOA), for its June 30, 2024 ACFR. The GFOA Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting and receipt of this award represents a significant accomplishment for the State of Wyoming. The state has submitted its June 30, 2025 ACFR for consideration as well.
 - c. **Sub-measure: The successful implementation of Governmental Accounting Standards Boards requirements.** The accounting division implemented a significant Governmental Accounting Standards Boards (GASB) requirement in the FY2025 ACFR, GASB 101 *Compensated Absences*. The next significant GASB implementation will be GASB 103 *Financial Reporting Model Improvements* for the FY2026 ACFR.
 - d. **Sub-measure: Routine review of accounts and funds.** The SAO continues to encourage agencies, where appropriate, to utilize segregated accounts (like the FED, 301, and REV accounts) to assist with accurate ACFR reporting. Additionally, SAO performs routine reviews of “old” accounts and funds to determine whether or not dissolution or segregation is appropriate.
 - e. **Sub-measure: Upgrade and maintenance of ACFR software.** In FY2025, the SAO transitioned to a new ACFR software called Workiva. Workiva provides a cloud-based platform that helps government entities and other organizations streamline the ACFR process, improve data accuracy, and enhance collaboration. In FY2026, the SAO expanded the use of the Workiva software and found several efficiencies in compiling the ACFR. In the future, the SAO hopes to leverage this new software for GASB 87 and 96 reporting.
5. **Issuance of, and adherence to, strong internal controls and policies in order to protect state assets and records (Performance Measure #5)**
 - a. **Sub-measure: The number and dollar amount of transactions reviewed as part of the pre-audit process.** In FY2026, the accounting division requested and reviewed 3,008 individual transactions from 78 unique agencies, totaling \$31,451,846. The accounting division also reviewed 900 travel-related transactions during this time totaling \$400,966. The fiscal division automated several pre-audit payroll processes to verify accurate data is entered by agencies prior to each monthly payroll run. In FY2026, the fiscal division will continue to pre-audit payroll data to ensure complete and accurate payroll processing.
 - b. **Sub-measure: The number of agencies using cost accounting to monitor and leverage the expenditure of federal funds.** There were 27 agencies that filed a federal Schedule of Expenditure of Federal Awards (SEFA) report in FY2026. Of those 27 agencies, 21, or 78%, are using cost accounting to track federal funds. An additional eight agencies are using cost accounting to track various funding specific to their agency needs. The SAO continues to work closely with additional agencies in an effort to expand cost accounting throughout the state.
 - c. **Sub-measure: Successful management of the state’s purchasing card program.** The SAO manages the state’s purchasing card program, which provides state agencies access to credit cards to make various purchases. In FY2026, the State of Wyoming leveraged p-cards to make approximately \$20.8 million in expenditures. The SAO continually

evaluates p-card policies and processes to ensure adherence to strong internal controls and processes.

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

- a. The SAO continues to manage and operate WyOpen.gov, a transparency website. The goal of the site is to post non-confidential payments online, i.e. the state’s “checkbook”. The site experienced a slight increase in traffic in FY2026, receiving over 136,397 visits between July 1, 2025 and June 30, 2026 and averaging approximately 11,366 hits per month. WyOpen.gov displays five years of expenditure data. As previously mentioned, WyOpen.gov was codified into Wyoming statute in 2025 via the passage of House Bill 0166, State Auditor Payment Transparency. The Auditor is now required to maintain WyOpen.gov (or a similar website) and make available for public inspection five years’ worth of state expenditure data.
- b. The SAO continued to experience a significant number of public records requests in FY2026. Requests for outstanding warrants or uncashed checks are the primary public records request received by the SAO.

Conclusion

The State Auditor’s Office made significant achievements between July 1, 2025 through June 30, 2026.

The SAO’s primary focus for the next year will include the timely and accurate submission of the 2026 ACFR, the successful deployment of multiple ADV4 feature sets, and the launch of Performance Budgeting and Insight®.