

ENROLLED ACT NO. 37, HOUSE OF REPRESENTATIVES

SIXTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING  
2022 BUDGET SESSION

AN ACT relating to the department of audit examination of books of special districts and certain specified entities; clarifying audit and reporting requirements for special districts and other specified entities; clarifying the dissolution process for non-compliance; clarifying recreation boards of trustees; and providing for an effective date.

*Be It Enacted by the Legislature of the State of Wyoming:*

**Section 1.** W.S. 9-1-507(a)(iii)(intro), (v)(intro), (vii) and (j)(ii), 16-12-202(a)(xii) and 35-28-101(a)(vi) are amended to read:

**9-1-507. Examination of books of state institutions, agencies and certain districts and entities; independent audit authorized; guidelines.**

(a) The director of the state department of audit shall:

(iii) Require state institutions, state agencies, the entities described in W.S. 16-4-125(c), special districts and other entities specified in W.S. 16-12-202(a) and incorporated cities and towns with a population of less than four thousand (4,000) inhabitants to file with the department such reports of the books and accounts of the institution, agency, district or entity as the director deems necessary. The director shall promulgate rules under which special districts and entities described in W.S. 16-4-125(c) or other entities specified in W.S. 16-12-202(a) shall prepare and file an annual report of their books and records with the department of audit. These rules shall apply to special districts which are subject to administration by the courts as provided in subsection (e)

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of this section. These rules shall provide for different levels of oversight, at the expense of the district, depending upon the higher of the total revenues received or expenditures made by the district during the fiscal year under review subject to the following limitations:

(v) Perform an audit or specified procedures of any books and records of any state institution, state agency, incorporated city or town with a population of less than four thousand (4,000) inhabitants or any special district or entity described in W.S. 16-4-125(c) or other entities specified in W.S. 16-12-202(a) whenever the director feels the audit or procedures are necessary. In lieu of performing such audit or procedures, the director may accept an audit or specified procedures performed by a certified public accountant. Specified procedures shall include procedures conducted under one (1) of the following standards:

(vii) Require ~~each county, city and town, special district and joint powers board~~ counties, cities, towns and special districts and entities described in W.S. 16-4-125(c) or other entities specified in W.S. 16-12-202(a) in this state to report to the department revenues received and expenditures made each fiscal year. The reports shall be made not later than September 30 for the prior fiscal year. The format of the reports required by this paragraph shall be established by the department of audit by rule. Not later than December 31 of each year, the department shall provide a copy of the report on special districts and entities described in W.S. 16-4-125(c) that receive funding from a municipality as defined by W.S. 16-4-102(a)(xiv) or other entities specified in W.S. 16-12-202(a) under this paragraph to the board of county

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commissioners for each special district and other entity located in that county;

(j) The director of the department of audit shall certify:

(ii) To the board of county commissioners and to the special district or entity described in W.S. 16-4-125(c) that receives funding from a municipality as defined by W.S. 16-4-102(a)(xiv) or other entities specified in W.S. 16-12-202(a) by October 5 of each year any special district or other entity in the county, no matter how formed, ~~which has that~~ failed to comply with paragraph (a)(vii) of this section. If, by November 30 of that same year, the district or other entity has failed to comply with paragraph (a)(vii) of this section, the director of the department of audit shall file notice with the county commissioners, the county treasurer and the county clerk. The county commissioners shall place a public notice in a newspaper of general circulation in the county indicating the special district or other entity is in danger of being dissolved due to failure to comply with the legal reporting requirements. The county commissioners shall assess the special district or other entity the cost of the public notice. The county treasurer shall withhold any further distribution of money to the district until the department certifies to the county treasurer that the district or other entity has complied with all reporting requirements. If the special district or other entity fails to file the required report on or before December 30 of that same year, the county commissioners shall seek to dissolve the special district or other entity in accordance with the process described by W.S. 22-29-401 et seq. This paragraph shall apply in addition to any other provision

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for dissolution in the principal act for a special district  
or other entity.

**16-12-202. Applicability to special districts and  
other specified entities; general provisions.**

(a) This chapter applies to the following entities  
unless otherwise specified:

(xii) Recreation ~~districts~~ boards of trustees  
appointed pursuant to W.S. 18-9-201;

**35-28-101. Definitions.**

(a) As used in this act:

(vi) "Person" means municipalities, recreation  
~~districts~~ boards of trustees, counties, state agencies,  
individuals, corporations, partnerships, enterprises or  
associations;

ORIGINAL HOUSE  
BILL NO. HB0056

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**Section 2.** This act is effective July 1, 2022.

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the House.

\_\_\_\_\_  
Chief Clerk