

HOUSE BILL NO. HB0060

Fiscal training and enforcement of financial reporting laws.

Sponsored by: Management Audit Committee

A BILL

for

1 AN ACT relating to minimum fiscal procedures training for
2 public officers; providing for the enforcement of financial
3 reporting requirements through the withholding of state
4 grants and loans; specifying duties of the state auditor;
5 requiring rulemaking; specifying applicability; and
6 providing for an effective date.

7

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

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10 **Section 1.** W.S. 9-1-507(g), (j)(i) and by creating a
11 new paragraph (iii) and 9-1-510(a) are amended to read:

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13 **9-1-507. Examination of books of state institutions,**
14 **agencies and certain districts and entities; independent**
15 **audit authorized; guidelines.**

1

2 (g) No state agency or board shall require of any
3 recipient of grants or funds, as a condition of receiving
4 the grant or funds, any audit procedures to be performed
5 which exceed the requirements in subsection (c) of this
6 section unless the state agency or board provides funding
7 for the additional audit requirements through a specific
8 amount in the grant of funds, or unless the requirements
9 are specifically authorized by statute. All state agencies
10 and boards shall verify that all applicants and recipients
11 of state grants or loans are in compliance with the
12 applicable reporting requirement under paragraph (a)(vii)
13 of this section as a condition of receiving the grant or
14 loan. For purposes of this section, a state grant or loan
15 shall not be those grants or loans which include any
16 federal funds or monies paid in consideration for services
17 rendered to the state agency or board.

18

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

21

22 (i) To the state treasurer and state auditor by
23 October 5 of each year, a list of counties, cities and

1 towns ~~which have that~~ failed to comply with paragraph
2 (a)(vii) of this section. The state treasurer shall
3 withhold the annual distribution, which would otherwise be
4 made under W.S. 9-2-1014.1, to any county, city or town
5 failing to comply with paragraph (a)(vii) of this section.
6 The withheld distribution shall be retained in the budget
7 reserve account until the director of the department of
8 audit certifies that the county, city or town has filed the
9 required report. The state auditor shall immediately notify
10 all state agencies and boards of every county, city or town
11 that failed to comply with paragraph (a)(vii) of this
12 section. Upon receipt of notification by the state auditor
13 pursuant to this paragraph, a state agency or board shall
14 withhold state grant and loan payments to every
15 noncompliant county, city or town for the period after
16 October 15 until further notice from the state auditor that
17 a noncompliant county, city or town has come into
18 compliance with paragraph (a)(vii) of this section. The
19 department of audit shall certify to the state auditor when
20 a county, city or town comes into compliance with paragraph
21 (a)(vii) of this section. The state auditor shall
22 immediately notify all state agencies and boards of every
23 county, city or town that has come into compliance with

1 paragraph (a)(vii) of this section. Any withheld state
2 grant or loan payments shall be retained by the state
3 agency or board in the account from which the disbursement
4 would be made until the state agency or board receives
5 notification from the state auditor that the county, city
6 or town is in compliance with paragraph (a)(vii) of this
7 section, or as otherwise provided by law;

8
9 (iii) To the state auditor by October 5 of each
10 year, a list of special districts and other entities
11 described in W.S. 16-4-125(c) or specified in W.S.
12 16-12-202(a), no matter how formed, that failed to comply
13 with paragraph (a)(vii) of this section. The state auditor
14 shall immediately notify all state agencies and boards of
15 every special district or other entity described in W.S.
16 16-4-125(c) or specified in W.S. 16-12-202(a) that failed
17 to comply with paragraph (a)(vii) of this section. Upon
18 receipt of notification by the state auditor pursuant to
19 this paragraph, a state agency or board shall withhold
20 state grant and loan payments to every noncompliant special
21 district or other entity described in W.S. 16-4-125(c) or
22 specified in W.S. 16-12-202(a) for the period after October
23 15 until further notice from the state auditor that a

1 noncompliant district or entity has come into compliance
2 with paragraph (a)(vii) of this section. The department of
3 audit shall certify to the state auditor when a special
4 district or other entity comes into compliance with
5 paragraph (a)(vii) of this section. The state auditor shall
6 immediately notify all state agencies and boards of any
7 special district or other entity that has come into
8 compliance with paragraph (a)(vii) of this section. Any
9 withheld state grant or loan payment shall be retained by
10 the state agency or board in the account from which the
11 disbursement would be made until the state agency or board
12 receives notification from the state auditor that the
13 special district or other entity has complied with
14 paragraph (a)(vii) of this section, or as otherwise
15 provided by law.

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17 **9-1-510. Instructions to public officers; failure of**
18 **public officer to obey.**

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20 (a) The director of the state department of audit
21 shall establish minimum training requirements for public
22 officers. The department of audit shall promulgate rules to
23 effectuate this paragraph. The director shall instruct

1 public officers in the proper handling of the accounts of
2 their offices in accordance with the minimum training
3 requirements established by the director and provide
4 comprehensive written materials. In lieu of directly
5 instructing public officers, the director may develop and
6 maintain a list of approved courses that comply with the
7 minimum training requirements. All public officers shall
8 receive instruction in accordance with the minimum training
9 requirements established by the director within one (1)
10 year of assuming office or assuming responsibility for
11 handling the accounts of their office. The director may
12 waive or modify the requirement for public officers to
13 receive instruction within one (1) year of assuming office
14 or responsibility for handling the accounts of their office
15 if no approved courses exist in either a virtual format or
16 within the state, or if available courses are cost
17 prohibitive. A public officer shall handle the accounts of
18 his office strictly in conformance with the instructions of
19 the director or any approved course and in the manner
20 required by law. If any public officer willfully neglects
21 or refuses to handle his accounts in the manner required or
22 fails to comply with the minimum training requirements
23 established by the director within one (1) year of assuming

1 office, the director may request ~~those in authority to the~~
2 governing body with oversight over the public officer or
3 other appropriate authority to remove the public officer or
4 provide increased oversight. For purposes of this section,
5 a "public officer" shall be defined as:

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7 (i) The person or persons directly responsible
8 for handling the accounts of their office; and

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10 (ii) Members of the governing body with
11 oversight over the person or persons directly responsible
12 for handling the accounts of their office.

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14 **Section 2.** All public officers who hold their
15 position as of July 1, 2023 shall receive the training
16 required by this act on or before July 1, 2024.

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18 **Section 3.** This act is effective immediately upon
19 completion of all acts necessary for a bill to become law
20 as provided by Article 4, Section 8 of the Wyoming
21 Constitution.

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23

(END)