

2025 CENSUS COMPLIANCE REPORT

This most recent reporting year uses fiscal year 2025 information. During this period, 223 out of the required 911 entities missed the September 30th deadline. For some entities, money is withheld until the entity becomes compliant. The Department of Revenue will withhold sales and use taxes, as well as lodging taxes beginning October 15th and Counties will withhold distribution of funds after the Department of Audit's November 30th notification. As of the end-of-April, the total moneys withheld from noncompliant entities was \$17,139,620.05. This is approximately \$15.6 million from the Department of Revenue and approximately \$1.5 million from counties.

78% of the noncompliant entities were noncompliant multiple times between 2022 and 2025. 20% of the noncompliant entities remained noncompliant beyond the November 30th notification date. For reporting year 2025, although the number of noncompliant entities decreases as we approach the end of the year, the number of noncompliant entities spike back up to 184 on December 31. The spike is caused by 174 entities not submitting the required CPA review or audit.

Multiple Year Compliance Comparison

Report Year	2022	2023	2024	2025
Number of Noncompliant September 30 Deadline	449	370	284	223
Number of Noncompliant November 30 Notice	72	69	39	42
Number of Noncompliant December 31 Deadline	32	31	17	184
Total Number of Reporting Entities	906	904	906	911

It is evident the number of noncompliant entities is dropping from year-to-year. A large factor that may have affected this decrease is that during this period, noncompliant entities had funds withheld.

There are a couple of anomalies to note. First, the total number of reporting entities will increase or decrease from year-to-year due to newly identified or recently dissolve entities. The number of noncompliant entities for the December 31 deadline is significantly higher in 2025. This is due to entities losing temporary compliance status for not submitting the required CPA review or audit. Of the 184 entities listed as noncompliant, 125 of those entities were granted temporary compliance prior to the September 30 deadline.

W.S. 9-1-507 (a)(vii) requires counties, cities, towns, and special districts to report no later than September 30th to the Department of Audit (DOA) revenues received and expenditures made each fiscal year in the format required by the DOA. That format requires each entity to submit a census report and any associated follow-up paper work. The type and extent of follow-up paper work is determined by the information submitted on the census report. Entities required to submit a CPA review or audit can receive temporary compliance by submitting an engagement letter.

2025 CENSUS COMPLIANCE REPORT

Statute Changes:

In reporting year 2022 through 2023, W.S. 9-1-507 (j) required DOA to report noncompliant entities to the State Treasurer's Office (STO) and State Auditor's Office (SAO). The STO was required to withhold annual distributions of any earmarked funds under W.S. 9-2-1014.1 to any noncompliant county, city, or town until DOA certifies compliance. The SAO was required to notify all state agencies and boards of the noncompliant county, city, or town, special districts and other entities described in W.S. 16-4-125 (c) or specified in W.S. 16-12-202 (a). Upon notification, state agencies and boards were to withhold state loans or grant payments until DOA certifies compliance. Additionally, DOA was required to report noncompliant special districts to their respective county commissioners on October 5th, after November 30th, and after December 30th. After November 30th, the county treasurers are required to withhold distribution of money until DOA certifies compliance. After December 30th, upon notification from DOA, the county shall seek to dissolve the special district or other entity in accordance with W.S. 22-29-401 et seq.

In reporting year 2024 to the present, W.S. 9-1-507 (j) changed. DOA is required to continue reporting to the counties as outlined above but reporting to the STO and SAO is no longer required. DOA is required to report noncompliant counties, cities, and towns to the State Department of Revenue (DOR). Upon notification, DOR is required to withhold monthly disbursements of sales and use tax and lodging tax until DOA certifies compliance.

Reason for Noncompliance

Report Year: 2025	Total	Not Report Anything	Missing Follow-up Paper work	Missing CPA Engagement Letter	Missing CPA Audit/Review
Number of Noncompliant September 30 Deadline	223	77	135	11	N/A
Number of Noncompliant November 30 Notice	42	15	24	3	N/A
Number of Noncompliant December 31 Deadline	184	4	6	N/A	174

There are four reasons for noncompliance. The largest issue related to noncompliance is due to not providing the associated follow-up paper work. In most cases, this is because entities wait until late September to fill out the census report. For special districts, the information on the census report determines the type of follow-up paper work required.

The following table separates special districts from towns and municipalities. It depicts the total noncompliant entities by revenue or expenditure category. The majority of the noncompliant entities

2025 CENSUS COMPLIANCE REPORT

are special districts. Also, the largest concentration of noncompliant entities are towns and special districts with revenues or expenditures less than \$300,000 and greater than \$500,000.

Revenue or Expenditure Range		Total No. Of Reporting Entities	Sep 30	Nov 30	Dec 31
County Treasurer		23	2	1	15
County Clerk		23	2	1	15
County Boards		69	10	0	43
First Class Cities		21	6	0	8
Towns		78	24	2	14
Special District Categories	Less than 25,000	127	32	8	4
	25,000 to 99,999.99	133	22	7	3
	100,000 to 199,999.99	81	23	4	4
	200,000 to 299,999.99	51	17	4	1
	300,000 to 399,999.99	33	8	2	3
	400,000 to 499,999.99	38	10	1	2
	500,000 to 999,999.99	65	20	4	19
	1,000,000 or more	169	47	8	53

Missing Follow-up Paperwork, Engagement Letters and CPA Reviews or Audits:

The type of follow-up paper work required is dependent on the entity type. For Special districts, the follow-up paper work is also dependent on the greater of revenues or expenditures presented on the census report. The first required follow-up document is for all entities to sign and submit the Annual Report Summary (ARS). The ARS certifies to the best of the entity’s knowledge the information presented on the census report is correct and complete. Other follow-up paper work include Proof of Cash (POC), Self-Audit and Internal Control Self-Evaluation (SA/IC), CPA Review, and CPA Audit. Since CPA reviews or audits are not due until the end of December, an entity required to submit a CPA review or audit can submit a CPA engagement letter in its place to obtain temporary compliance. The table below helps depict what type of follow-up paper work needs to be submitted.

	ARS	POC	SA/IC	CPA Review	CPA Audit
Counties	X			X	X
First Class Cities	X			X	X
Towns (100K+)	X	X	X		
Towns (Under 100K)	X	X			
Special District (<25K)	X				
Special District (25-99K)	X	X			
Special District (100-499K)	X	X	X		

2025 CENSUS COMPLIANCE REPORT

Special District (500-999K)	X			X	
Special Districts (1mil+)	X				X

The table below provides the number of entities who were noncompliant in multiple years by Entity Classification Type. By the December 31st deadline, 83% of the noncompliant entities are special districts. Of those noncompliant special districts at the December 31st deadline, 76% receive a portion of their revenue through sales or fees (i.e. Cemetery, Hospital, Improvement & Service, Irrigation, and Water & Sewer).

Entity Classifications		Total No. of Reporting Entities	Sep 30	Nov 30	Dec 31
Towns & Municipalities	County	115	43	6	1
	First Class City	21	8	1	0
	Town	78	26	6	4
Special Districts	BOCES	18	7	0	0
	Cemetery	41	9	6	6
	Conservation	34	5	0	0
	DDA	6	1	0	0
	Drainage	13	2	1	1
	Fire	63	18	4	1
	Hospital	26	15	4	3
	Improvement & Service	159	30	8	3
	Irrigation	55	14	4	2
	JPB	101	35	7	1
	Museum	5	1	0	0
	Predatory	22	7	3	2
	Recreation	36	9	5	1
	Senior Citizens	13	1	0	0
	Solid Waste	13	6	2	0
	Water & Sewer	66	23	11	5
	Water Conservancy	2	2	0	0
	Watershed Improvement	1	1	0	0
Weed & Pest	23	9	0	0	