



# Certification Page Regular and Emergency Rules

Revised June 2020

**Emergency Rules** (Complete Sections 1-3 and 5-6)

**Regular Rules**

## 1. General Information

a. Agency/Board Name* <b>Wyoming Department of Audit</b>			
b. Agency/Board Address <b>2300 Capitol Ave</b>		c. City <b>Cheyenne</b>	d. Zip Code <b>82002</b>
e. Name of Agency Liaison <b>Brian Wilson</b>		f. Agency Liaison Telephone Number <b>307-777-6665</b>	
g. Agency Liaison Email Address <b>brian.wilson@wyo.gov</b>		h. Adoption Date <b>5/17/2022</b>	
i. Program <b>Public Funds</b>			

Amended Program Name (if applicable):

\*  By checking this box, the agency is indicating it is exempt from certain sections of the Administrative Procedure Act including public comment period requirements. Please contact the agency for details regarding these rules.

**2. Legislative Enactment** For purposes of this Section 2, "new" only applies to regular (non-emergency) rules promulgated in response to a Wyoming legislative enactment not previously addressed in whole or in part by prior rulemaking and does not include rules adopted in response to a federal mandate.

a. Are these non-emergency or regular rules new as per the above description and the definition of "new" in Chapter 1 of the Rules on Rules?

**No.**  **Yes.** If the rules are new, please provide the Legislative Chapter Numbers and Years Enacted (e.g. 2015 Session Laws Chapter 154):

**3. Rule Type and Information** For purposes of this Section 3, "New" means an emergency or regular rule that has never been previously created.

a. Provide the Chapter Number, Title\* and Proposed Action for Each Chapter. Please use the "Additional Rule Information" form to identify additional rule chapters.

Chapter Number: <b>1</b>	Chapter Name: <b>Authority, Scope, Definitions Financial Report for all Public Funds</b>	<input type="checkbox"/> New <input checked="" type="checkbox"/> Amended <input type="checkbox"/> Repealed
Amended Chapter Name (if applicable):		
Chapter Number: <b>3</b>	Chapter Name: <b>Financial Control Reporting</b>	<input type="checkbox"/> New <input checked="" type="checkbox"/> Amended <input type="checkbox"/> Repealed
Amended Chapter Name (if applicable):		
Chapter Number: <b>4</b>	Chapter Name: <b>Special District Financial Reporting General</b>	<input type="checkbox"/> New <input checked="" type="checkbox"/> Amended <input type="checkbox"/> Repealed
Amended Chapter Name (if applicable):		
Chapter Number:	Chapter Name:	<input type="checkbox"/> New <input type="checkbox"/> Amended <input type="checkbox"/> Repealed
Amended Chapter Name (if applicable):		
Chapter Number:	Chapter Name:	<input type="checkbox"/> New <input type="checkbox"/> Amended <input type="checkbox"/> Repealed
Amended Chapter Name (if applicable):		
Chapter Number:	Chapter Name:	<input type="checkbox"/> New <input type="checkbox"/> Amended <input type="checkbox"/> Repealed
Amended Chapter Name (if applicable):		

**4. Public Notice of Intended Rulemaking**

a. Notice was mailed 45 days in advance to all persons who made a timely request for advance notice.  No.  Yes.  N/A

b. A public hearing was held on the proposed rules.  No.  Yes. **Please complete the boxes below.**

Date:	Time:	City:	Location:


**5. Checklist**

a.  For regular rules, the Statement of Principal Reasons is attached to this Certification and, in compliance with Tri-State Generation and Transmission Association, Inc. v. Environmental Quality Council, 590 P.2d 1324 (Wyo. 1979), includes a brief statement of the substance or terms of the rule and the basis and purpose of the rule

b.  For emergency rules, the Memorandum to the Governor documenting the emergency, which requires promulgation of these rules without providing notice or an opportunity for a public hearing, is attached to this Certification.

**6. Agency/Board Certification**

The undersigned certifies that the foregoing information is correct. By electronically submitting the emergency or regular rules into the Wyoming Administrative Rules System, the undersigned acknowledges that the Registrar of Rules will review the rules as to form and, if approved, the electronic filing system will electronically notify the Governor's Office, Attorney General's Office, and Legislative Service Office of the approval and electronically provide them with a copy of the complete rule packet on the date approved by the Registrar of Rules. The complete rules packet includes this signed certification page; the Statement of Principal Reasons or, if emergency rules, the Memorandum to the Governor documenting the emergency; and a strike and underscore copy and clean copy of each chapter of rules.

Signature of Authorized Individual	 Digitally signed by Justin Chavez Reason: Approval Date: 2022-05-17 16:25:06:00
Printed Name of Signatory	Justin Chavez
Signatory Title	Director
Date of Signature	5/17/22

**7. Governor's Certification**

I have reviewed these rules and determined that they:

1. Are within the scope of the statutory authority delegated to the adopting agency;
2. Appear to be within the scope of the legislative purpose of the statutory authority; and, if emergency rules,
3. Are necessary and that I concur in the finding that they are an emergency.

Therefore, I approve the same.

Governor's Signature	
Date of Signature	



# STATE OF WYOMING

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## DEPARTMENT OF AUDIT

**Mark Gordon**  
Governor

**Justin Chavez**  
Director  
(307) 777-6605  
justin.chavez@wyo.gov

### DIRECTOR'S OFFICE

**To:** Honorable Mark Gordon, Governor

**From:** Justin Chavez, Director  
Department of Audit

**Subject:** Proposed Amendments to Rules for Chapters 1, 3, 4  
Department of Audit, Public Funds Division

**Date:** May 19, 2022

**Priority:** **HIGH**

**Summary:** In 2022 the Wyoming State Legislature enacted amendments to statute compelling grantor agencies to withhold funds from local governmental entities for noncompliance with Department of Audit (DOA) oversight reporting requirements. Select reports are due to the DOA October 31. The proposed amendments to these rules are to update the deadline for all oversight reporting requirements to September 30.

Current statute states by October 5 the DOA reports the list of noncompliant cities, counties, towns, and special districts to the Wyoming State Treasurer and the State Auditor. At which time the Treasurer shall withhold his offices statutory distribution and the Auditor shall notify all other grantor agencies and boards and instruct them to withhold distribution to noncompliant entities. Updating the due date will ensure the DOA has complete and accurate information to report to the Treasurer and Auditor prior to withholding distributions.

**Agency Contact Name:** Brian Wilson

**Agency Contact Phone:** 307-777-6665

**Agency Contact Email:** brian.wilson@wyo.gov

**CHAPTER 1**  
**AUTHORITY, SCOPE, DEFINITIONS**  
**FINANCIAL REPORTS FOR ALL PUBLIC FUNDS**

**Emergency Rules are in effect no longer than 120 days after filing with the Registrar of Rules**

**Section 1. Authority.** The Director of the Department of Audit is required by law to supervise the books, financial accounts, and financial records of all state agencies and institutions, counties, school districts, municipalities, and special districts in Wyoming. The Director must require correction of faulty or erroneous systems of accounting, and provide instruction in proper accounting procedures to county and municipal officers. The Director may require reports of books and accounts, and may perform audits or specified procedures when necessary. The Director is responsible for ensuring compliance with audit requirements imposed by the Uniform Municipal Fiscal Procedures Act. These rules implement procedures necessary to permit the Director to fulfill statutory obligations, including the determination of financial reports to be filed, when audits and specified procedures shall be required, and to establish the format for additional reporting by local governments. [Wyoming Statutes 9-1-507, 16-4-122, 16-4-123]

**Section 2. Scope.** These rules establish a system of reporting financial activities and accounting procedures to enable the Director of the Department of Audit to ensure that public funds are being uniformly and properly accounted for, that accounting systems are adequate, and that erroneous or faulty accounting systems are properly corrected. To the extent possible, reports made by the reporting entities for other purposes will be utilized to avoid duplication of effort. This Chapter will apply to all public entities described in W.S. 9-1-507-(a)(i) and (iii) unless exempted for good cause by the Director and to those public entities described in W.S. 9-1-507-(a)(iii), (vii), and (viii).

**Section 3. Purpose.** Accurate and uniform reporting of financial information is necessary to determine the level of supervisory oversight necessary for local governments. The Department is required to provide financial information to the legislature and to other state, federal, and private agencies, regarding the cost of operating and maintaining state and local government, special districts, and specific government programs. The reports and reporting methods required by these rules are to ensure uniformity and accuracy in reporting revenues, expenditures, and financial activities by the reporting entities in order for the Department to fulfill its supervisory and audit responsibilities.

**Section 4. Definitions.** As used in the Department of Audit, Public Funds rules:

- (a) “AICPA” means the American Institute of Certified Public Accountants;
- (b) “Annual Report Summary” means the checklist on the Department of Audit, Public Funds website which requires certification by two authorized representatives of the entity. The checklist shall contain a certification statement. The authorized representatives shall verify under oath the information contained in the report, as well as the census report are a true,

accurate, and complete presentation of the financial activities of the reporting entity and certifying that all public officers have met the minimum requirements established under W.S. 9-1-510(a). All entities required to submit a census report form to the Department are required to certify their submission with the annual report summary;

(c) “Audit” means an examination performed under the requirements of state statutes, Government Auditing Standards, or standards established by the AICPA;

(d) “Bank reconciliation” means a specified procedure to determine if all cash assets shown on the financial records reconcile and agree with the amounts reported by the financial institutions holding such assets;

(e) “CPA” means a certified public accountant licensed or authorized to practice in the state of Wyoming;

(f) “Department” means the state Department of Audit;

(g) “Director” means the Director of the state Department of Audit;

(h) “Electronic Budget Form” means the form and instructions used to complete reporting as required by W.S. 9-1-507(a)(viii). The electronic budget form is available on the Department of Audit, Public Funds website;

(i) “Entity,” unless expressly limited in these rules, means and includes any state agency or institution, municipality, incorporated city or town having a population of four thousand (4,000) inhabitants or less, special purpose district, joint powers board or any public administrative body receiving funds from any municipality;

(j) “Fiscal year” means the period beginning July 1 and ending June 30;

(k) “Government auditing standards” means the most current standards published by the Comptroller General, United States Government Accountability Office;

(l) “Independent auditor” means a CPA who follows the government auditing standards;

(m) “Independent third party” means a person having a basic understanding of the purpose of the reporting entity and the nature of its business, with sufficient knowledge of bookkeeping or accounting to understand the financial transactions of the entity, but who does not have authority to issue or sign checks or warrants of the entity;

(n) “Internal control evaluation” means and includes:

(i) A documented analysis of the procedures established by the reporting entity to assure that financial transactions are properly recorded;

(ii) Tests of the system sufficient to determine whether the system, and compliance with its procedures, provides reasonable assurance that the entity's assets are safeguarded and that liabilities are accounted for; to test that public funds are used in accordance with laws, regulations and policies, and that resources are safeguarded against waste, loss or misuse; and that reliable data are obtained, maintained and fairly disclosed in reports, contracts, grant agreements, in internal control;

(iii) A written report of deficiencies in internal controls that are significant in context to the objectives of the audit;

(iv) For the internal control self-evaluation of those entities not required to have an independent audit or review, the Internal Control Evaluation Worksheet as provided by the Department and updated on an annual basis, may be used to fulfill this requirement.

(o) "Local Government" means cities and towns, counties, school districts, joint powers boards, public entities, community college districts, special districts and their governing bodies, all political subdivisions of the state, and their agencies, instrumentalities and institutions;

(p) "Municipality" has the same meaning as defined in W.S. 16-4-102-(a)(xiv);

(q) "Officer" or "Official" or "Public Official" means the chief administrative officer of a state institution or state agency, an elected or appointed member of a public board or commission, or the city manager or the mayor or a council member of an incorporated city or town, or the treasurer of the special district or chairman of the official board or "Public Officer" as defined by W.S. 9-1-510(a);

(r) "Oversight" means and includes the reports, procedures and processes established by rules and regulations of the Department to ensure that the Director may comply with the statutory requirement to supervise the financial accounting by public entities in this state;

(s) "Proof of cash" means a procedure more extensive and detailed than a bank reconciliation used to verify the entity's records are in agreement with the cash transactions which have been recorded by the bank. The form is available on the Department of Audit, Public Funds website. This procedure shall be performed by an independent third party;

(t) "Revenue" for the purpose of reporting, means and includes all revenues from all outside sources, as well as, all grants received during the reporting fiscal year. If the entity normally reports on a cash basis, the report will conform to cash revenues received. If the entity normally reports on an accrual or modified accrual basis the report will be consistent with whichever accounting basis is normally used;

(u) "Review level engagement" means a review as defined by the AICPA professional standards. Footnotes to financial statements shall disclose all known commitments as of the date of the financial statements that are material to the financial statements, including construction commitments;

(v) “Self audit” means an analysis conducted internally by any official not involved in the daily transactions of the entity or by an independent third party, with the assistance of the entity, and certified to by an officer, to verify the correctness of transaction recording and to provide management with reasonable assurance that assets are adequately safeguarded;

(w) “Special district” means any entity as described in W.S. 16-4-125(c) as well as entities listed in W.S. 16-12-202-(a);

(x) “Specified procedures” means a procedure which complies with the AICPA professional standards, as well as, other procedures which may be required or approved by the Director.

**Section 5. Guidance.** Manuals, handbooks, and worksheets are available on the Department of Audit, Public Funds website.

**Section 6. Annual Census Report Information.**

(a) To avoid duplication of effort, the annual census report currently being filed with the federal bureau of the census, or with the Department, by all entities required to report to the Department, will be utilized by the Department to the extent possible to obtain the required revenue, expenditure, and financial activity information. The Department will seek approval from the appropriate federal authority for modification of the annual census report form, if necessary, to provide the information required by the Department. However, refusal of the federal authority to modify the census report form will not alter the obligation of the reporting entity to provide the Department with the required information;

(b) The Department will make available reporting forms, upon request, to any entity which is not required to file an annual census report but which is required to report to the Department.

**Section 7. Report Format.**

(a) Informational (census) report forms may include, but are not limited to:

(i) County Treasurer’s Abstract Statement (F-66)(WY-1)

(ii) County Clerk’s Abstract Statement (F-66)(WY-1a)

(iii) Annual City and Town Financial Report (F-66)(WY-2)

(iv) Special Purpose Districts

(A) Special Agencies (F-32)

(B) Major Special Agencies (F-66-WY-4)

(v) Survey of County Board Finances (PF-1-02)

(b) The report format may include additional or supplemental information as required by the Director, such as the following:

(i) Annual Report Summary;

(ii) Internal Controls Evaluation or Self audit;

(iii) Proof of Cash; and

(iv) A copy of the contract or Engagement Letter with an Independent Auditor for a CPA Audit or CPA Review.

(c) The Department shall make the necessary forms available for uniform reporting.

**Section 8. Instructions for Reporting; Compliance Required.**

(a) It is recognized that reported census financial data may not always agree with audited financial statements or with accounting entries made in accordance with Generally Accepted Accounting Principles (GAAP);

(b) To ensure that financial data reported to the Department is uniformly identified, grouped, and reported, the Director shall provide specific instructions for completion of each reporting form. The reporting entity must comply with the Director's instructions, even though compliance requires modification of internal accounting programs, procedures, or reports. [W.S. 9-1-510 (a)]

**Section 9. Time for Filing Reports.** The required reports shall be filed in the office of the Director of the Department no later than September 30<sup>th</sup> for the prior fiscal year being reported. -The reports included in this section are identified in section 7 of this chapter of these rules. Copies of publications of hearings relevant to the reports shall be included in these filings.

**Section 10. Certification of Report.** Each census report, regardless of risk assessment level, shall be certified by completing the Annual Report Summary form, which is signed by the appointed or elected chairman or president and the treasurer in the case of a special district; the clerk and the treasurer for a county; or the mayor and the treasurer for a city or town; or the officials for a state agency or institution. The certificate shall verify under oath that, to the best of their knowledge, the information contained in the report is a true, accurate, and complete presentation of the financial activities of the reporting entity.



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(n) “Internal control evaluation” means and includes:

(i) A documented analysis of the procedures established by the reporting entity to assure that financial transactions are properly recorded;

(ii) Tests of the system sufficient to determine whether the system, and compliance with its procedures, provides reasonable assurance that the entity's assets are safeguarded and that liabilities are accounted for; to test that public funds are used in accordance with laws, regulations and policies, and that resources are safeguarded against waste, loss or misuse; and that reliable data are obtained, maintained and fairly disclosed in reports, contracts, grant agreements, in internal control;

(iii) A written report of deficiencies in internal controls that are significant in context to the objectives of the audit;

(iv) For the internal control self-evaluation of those entities not required to have an independent audit or review, the Internal Control Evaluation Worksheet as provided by the Department and updated on an annual basis, may be used to fulfill this requirement.

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(r) "Oversight" means and includes the reports, procedures and processes established by rules and regulations of the Department to ensure that the Director may comply with the statutory requirement to supervise the financial accounting by public entities in this state;

(s) "Proof of cash" means a procedure more extensive and detailed than a bank reconciliation used to verify the entity's records are in agreement with the cash transactions which have been recorded by the bank. The form is available on the Department of Audit, Public Funds website. This procedure shall be performed by an independent third party;

(t) "Revenue" for the purpose of reporting, means and includes all revenues from all outside sources, as well as, all grants received during the reporting fiscal year. If the entity normally reports on a cash basis, the report will conform to cash revenues received. If the entity normally reports on an accrual or modified accrual basis the report will be consistent with whichever accounting basis is normally used;

(u) "Review level engagement" means a review as defined by the AICPA professional standards. Footnotes to financial statements shall disclose all known commitments as of the date of the financial statements that are material to the financial statements, including construction commitments;

(v) “Self audit” means an analysis conducted internally by any official not involved in the daily transactions of the entity or by an independent third party, with the assistance of the entity, and certified to by an officer, to verify the correctness of transaction recording and to provide management with reasonable assurance that assets are adequately safeguarded;

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(b) The Department will make available reporting forms, upon request, to any entity which is not required to file an annual census report but which is required to report to the Department.

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(iv) Special Purpose Districts

(A) Special Agencies (F-32)

(B) Major Special Agencies (F-66-WY-4)

(v) Survey of County Board Finances (PF-1-02)

~~(b) A worksheet for the appropriate form may be obtained from the Department;~~

~~(e) A copy of the completed form is available online after the form has been successfully submitted;~~

~~(d)(b) The report format may include If additional or supplemental information is as required by the Director, such as the following: the Department will make available the necessary forms for uniform reporting.~~

(i) Annual Report Summary;

(ii) Internal Controls Evaluation or Self audit;

(iii) Proof of Cash; and

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### **Section 8. Instructions Ffor Reporting; Compliance Required.**

(a) It is recognized that reported census financial data may not always agree with audited financial statements or with accounting entries made in accordance with Generally Accepted Accounting Principles (GAAP);

(b) To ensure that financial data reported to the Department is uniformly identified, grouped, and reported, the Director shall provide specific instructions for completion of each reporting form. The reporting entity must comply with the Director's instructions, even though compliance requires modification of internal accounting programs, procedures, or reports. [W.S. 9-1-510 (a)]

**Section 9. Time Ffor Filing Reports.** The required reports shall be filed in the office of the Director of the Department no later than September 30<sup>th</sup> for the prior fiscal year being reported. -The reports included in this section are identified in section 7 of this chapter of these rules. Copies of publications of hearings relevant to the reports shall be included in these filings. ~~the census report and proof of publication of the budget.~~

**Section 10. Certification of Report.** Each census report, regardless of risk assessment level, shall be certified by completing the Annual Report Summary form, which is signed by the appointed or elected chairman or president and the treasurer in the case of a special district; the clerk and the treasurer for a county; or the mayor and the treasurer for a city or town; or the

officials for a state agency or institution. The certificate shall verify under oath that, to the best of their knowledge, the information contained in the report is a true, accurate, and complete presentation of the financial activities of the reporting entity.

**CHAPTER 3  
FINANCIAL CONTROL REPORTING**

**Emergency Rules are in effect no longer than 120 days after filing with the Registrar of  
Rules**

**Section 1. Application.** The rules for reporting apply to those entities described in Wyoming Statute 9-1-507-(a)(iii).

**Section 2. Risk Assessment.** The entities required to report under this Chapter shall be classified according to their relative risk assessment. The total revenues received by the entity in a fiscal year, or the total expenditures, if greater shall determine the level of risk assessment. The level of risk assessment shall determine the type of oversight or supervision required of the entity, unless special audit requirements imposed by other state or federal laws, rules, regulations, contracts or agreements require a different type or level of oversight or supervision. The level of risk assessment for each entity shall be determined each fiscal year.

**Section 3. Levels of Risk Assessment.**

(a) Using the reports required under this Chapter as a basis for assessment, and using the greater of total revenue or total expenditures, there shall be two levels of risk assessment for entities subject to this Chapter, as follows:

- (i) Level A - \$100,000 or more; and
- (ii) Level B - Under \$100,000.

Entities shall include federal and state grants shall be included in revenues for the fiscal year, in which the grant is received; for purposes of determining the assessed level of risk. -Debt proceeds and repayments shall be excluded in revenues and expenditures for purposes of determining the assessed level of risk.

(b) Level A is the highest risk assessment and requires the highest level of supervision and oversight. Level B is the lowest level of risk assessment and requires the lowest level of supervision and oversight.

(c) An entity classified at Level A shall complete level B requirements and have a self audit procedure performed by an official not involved in the daily transactions of the entity, or by an independent third party under the direction of such officials. In addition, the officials shall complete a self- assessment of internal control procedures and an independent third party shall perform bank reconciliation. Documentation of all procedures performed shall be made and retained. The officials of the entity shall certify that, to the best of their knowledge, the reconciliation was performed in accordance with the documented procedures, and a report made to the Director of the Department of Audit.

(d) An entity classified at Level B shall have a proof of cash made by an independent third party. Documentation of the procedures followed in performing the proof of cash shall be made and retained. The officials of the entity shall certify that, to the best of their knowledge, the proof of cash was performed in accordance with the documented procedures, and a report made to the Director of the Department of Audit.

**Section 4. Procedures required annually; certification.**

(a) Each entity is required to perform the level of procedures required for their respective risk level at the close of each fiscal year. Procedures performed by an independent certified public accountant which equal or exceed the procedures required for an entity's risk level may be accepted by the Director in lieu of the procedures specified in this Article. Completion of the procedures performed shall be documented in a report, certified under oath by the officials of the entity, and submitted to the Director of the Department of Audit;

(b) The Local Government Annual Report Summary will be due in the Department of Audit no later than September 30<sup>th</sup> for the prior fiscal year being reported.

**Section 5. Special oversight procedures; approval.** A request for special procedures or relief from required procedures of oversight shall be made to the director, in writing, within sixty (60) days after the close of the entity's fiscal year. A separate request shall be made each year the special procedures or relief is requested. Each request shall be evaluated and determined on an individual basis, and approved or disapproved by the director within thirty days (30) after receipt of the request. A record of the request and the disposition made shall be kept on file in the department, subject to disposal as provided by law for public records.



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**Emergency Rules are in effect no longer than 120 days after filing with the Registrar of Rules**

**Section 1. Application.** The rules for reporting apply to those entities described in Wyoming Statute 9-1-507-(a)(iii).

**Section 2. Risk Assessment.** The entities required to report under this Chapter shall be classified according to their relative risk assessment. The total revenues received by the entity in a fiscal year, or the total expenditures, if greater shall determine the level of risk assessment. The level of risk assessment shall determine the type of oversight or supervision required of the entity, unless special audit requirements imposed by other state or federal laws, rules, regulations, contracts or agreements require a different type or level of oversight or supervision. The level of risk assessment for each entity shall be determined each fiscal year.

**Section 3. Levels of Risk Assessment.**

(a) Using the reports required under this Chapter as a basis for assessment, and using the greater of total revenue or total expenditures, there shall be two levels of risk assessment for entities subject to this Chapter, as follows:

- (i) Level A - \$100,000 or more; and
- (ii) Level B - Under \$100,000.

Entities shall include ~~F~~ederal and state grants shall be included in revenues for the fiscal year; in which the grant is received; for purposes of determining the assessed level of risk. ~~-Debt proceeds and repayments shall be excluded in revenues and expenditures for purposes of determining the assessed level of risk;~~

(b) Level A is the highest risk assessment and requires the highest level of supervision and oversight. Level B is the lowest level of risk assessment and requires the lowest level of supervision and oversight.

(c) An entity classified at Level A shall complete level B requirements and have a self audit procedure performed by an official not involved in the daily transactions of the entity, or by an independent third party under the direction of such officials. In addition, the officials shall complete a self- assessment of internal control procedures and an independent third party shall perform bank reconciliation. Documentation of all procedures performed shall be made and retained. The officials of the entity shall certify that, to the best of their knowledge, the reconciliation was performed in accordance with the documented procedures, and a report made to the Director of the Department of Audit.

(d) An entity classified at Level B shall have a ~~bank reconciliation~~ proof of cash made by an independent third party. Documentation of the procedures followed in performing the ~~reconciliation~~ proof of cash shall be made and retained. The officials of the entity shall certify that, to the best of their knowledge, the ~~reconciliation~~ proof of cash was performed in accordance with the documented procedures, and a report made to the Director of the Department of Audit.

**Section 4. Procedures required annually; certification.**

(a) Each entity is required to perform the level of procedures required for their respective risk level at the close of each fiscal year. Procedures performed by an independent certified public accountant which equal or exceed the procedures required for an entity's risk level may be accepted by the Director in lieu of the procedures specified in this Article. Completion of the procedures performed shall be documented in a report, certified under oath by the officials of the entity, and submitted to the Director of the Department of Audit;

(b) The Local Government Annual Report Summary will be due in the Department of Audit no later than ~~October 31<sup>st</sup>~~ September 30<sup>th</sup> for the prior fiscal year being reported.

**Section 5. Special oversight procedures; approval.** A request for special procedures or relief from required procedures of oversight shall be made to the director, in writing, within sixty (60) days after the close of the entity's fiscal year. A separate request shall be made each year the special procedures or relief is requested. Each request shall be evaluated and determined on an individual basis, and approved or disapproved by the director within thirty days (30) after receipt of the request. A record of the request and the disposition made shall be kept on file in the department, subject to disposal as provided by law for public records.

**CHAPTER 4**  
**SPECIAL DISTRICTS FINANCIAL REPORTING GENERAL**

**Emergency Rules are in effect no longer than 120 days after filing with the Registrar of Rules**

**Section 1. Application.** These rules apply to all special districts having authority to levy taxes or impose assessments, or receiving funds from special districts, municipalities, or towns. Sections 2 and 3 apply to those special districts listed in Wyoming Statute 16-12-202 (a) where the principal act governing those entities are silent or unclear on submission of budgets. The specific provisions of a principal act are effective or controlling to the extent they conflict with these rules. Sections 2 and 3 do not apply to special districts created by and subject to administration by the courts. The Department shall provide forms, guidance, and direction for special districts requesting assistance.

**Section 2. Instructions for Reporting Budget Form.**

(a) The reporting entity shall comply with the electronic budget form and associated instructions found on the Department of Audit, Public Funds website. The format shall include at least a budget message, budget summary, statements of cash available, revenue forecasts, expenditure plan, names of board members and end date of their term, location of where the minutes of board meetings are available for public review, a description of how and where notices of meetings are posted for the public, and the location of public meetings. The Director shall provide specific instructions for completion of the online budget reporting form. The reporting entity shall submit electronically the proposed electronic budget form and the date of the budget hearing to the Department and the county clerk of the county where the special district is located. The reporting entity shall also submit electronically the adopted (final) electronic budget form, the date of the budget hearing, and the date of the budget approval to the Department and the county clerk of the county where the special district is located;

(b) If a special district or other specified entity operates in multiple counties, the special district or other specified entity has the option to either post the proposed budget conspicuously on its website or file the proposed budget with each county clerk of the counties in which the special district or other specified entity operates;

(c) Each special district shall submit to the Department and respective county clerk(s) one budget for the entire entity, regardless of the number of funds used by the entity.

**Section 3. Deadline for Filing Electronic Budget.**

(a) The proposed budget shall be filed electronically with the Department and to the county clerk of the county where the special district is located by June 1st of each year;

(b) The adopted budget shall be filed electronically with the Department and to the county clerk of the county where the special district is located by July 31<sup>st</sup> of each year;

(c) For the public meeting(s) where the district reviews and considers its budget, the district shall submit to the Department proof of publication of the public notice.

**Section 4. Use of Annual Census Report Information.** To avoid duplication of effort, the annual census report currently being filed with the federal bureau of the census, or with the Department, by all entities required to report to the Department, shall be utilized by the Department to the extent possible to obtain the required revenue, expenditure, and financial activity information. The Department shall seek approval from the appropriate federal authority for modification of the annual census report form, if necessary, to provide the information required by the Department. However, refusal of the federal authority to modify the census report form shall not alter the obligation of the reporting entity to provide the Department with the required information.

**Section 5. Census Report Forms.**

(a) The census report form to be used is the Survey of Local Government Finances. Single purpose special districts shall use the online form F-32, and multi-purpose districts shall complete and return the census form for major special agencies, the online form F-66-WY4;

(b) If the Director requires additional or supplemental information, the Department shall provide the necessary forms for uniform reporting.

**Section 6. Instructions for Reporting.**

(a) It is recognized the reported census financial data may not always agree with audited financial statements or with accounting entries made in accordance with Generally Accepted Accounting Principles (GAAP);

(b) The Director shall provide specific instructions for completion of each reporting form to ensure financial data reported to the Department is uniformly identified, grouped, and reported. The reporting entity shall comply with the Director's instructions, even though compliance requires modification of internal accounting programs, procedures, or reports. The Department shall provide information and assistance to the reporting entities.

**Section 7. Deadline for Filing Census Reports.** The required census reports shall be submitted online to the Department by September 30 for the prior fiscal year.

**Section 8. Risk Assessment.** The entities, whose financial accounts and records are subject to supervision by the Director, shall be classified according to their relative risk assessment. The higher of the total revenues received, or total expenditures made, by the district during the fiscal year under review, subject to the limitations set forth in W.S. 9-1-507 (a)(iii)(A-D), shall determine the level of risk assessment. The level of risk assessment shall determine the type of oversight or supervision required of the entity, unless special audit requirements imposed by other state or federal laws, rules, regulations, contracts, or agreements require a different type or level of oversight or supervision. The level of risk assessment for each entity shall be determined each fiscal year.

**Section 9. Levels of Risk Assessment.**

(a) Using the required reports as a basis for assessment and depending upon the higher of the total revenues received, or total-expenditures made, by the district during the fiscal year under review subject to the limitations set forth in W.S. 9-1-507 (a)(iii)(A-D), there shall be a total of five levels for special districts. There are three levels with oversight prescribed in the statutes and two additional levels between \$100,000 and \$1,000,000 for special districts, with oversight as defined in these rules. The complete list is as follows:

- (i) Level A - \$1,000,000 and over;
- (ii) Level B - \$500,000 to \$999,999.99;
- (iii) Level C - \$100,000 to \$499,999.99;
- (iv) Level D - \$25,000.01 to \$99,999.99;
- (v) Level E - \$25,000 or less.

(b) Level A is the highest risk assessment level and requires the highest level of supervision and oversight. Level E is the lowest level of risk assessment and requires the lowest level of supervision and oversight.

(c) Federal and state grants shall be included in revenues for the fiscal year in which the grant is received, for purposes of determining the assessed level of risk.

(d) An entity classified at Level A shall have a CPA audit in accordance with Government Auditing Standards. Any management letter or other written correspondence submitted to the audited entity regarding the results of the audit shall also be submitted to the Department as an accompaniment to the auditor's report.

(e) An entity classified at Level B shall have a review level engagement, or a higher level of audit service, such as an audit, at the special district's option, as well as other procedures which may be required or approved by the Director and are identified prior to the commencement of the engagement. Any management letter or other written correspondence submitted to the reviewed/audited entity regarding the results of the review/audit shall also be submitted to the Department as an accompaniment to the auditor's report.

(f) An entity classified at Level C shall have an internal control evaluation and a self-audit and a proof of cash and shall submit them to the Department.

(g) An entity classified at Level D shall have a proof of cash and shall submit it to the Department.

(h) An entity classified as Level E shall provide documentation as stated in Section 9(i).

(i) All entities, regardless of risk level, shall submit an annual report summary to the Department.

**Section 10. Procedures Required Annually.** Each entity is required to perform the level of procedures required for their respective risk level, or a greater level of assurance (at their option) at the close of each fiscal year. Completion of the procedures performed shall be certified under oath by the officials of the entity on the annual report summary. The annual report summary shall be filed with the Department no later than September 30<sup>th</sup> for the prior fiscal year being reported. The annual report summary form is available on the Department of Audit, Public Funds website.

**Section 11. Certification.** Each annual report summary shall contain a certificate, signed by the appointed or elected chairman or president and the treasurer of the special district. The certificate shall verify under oath that, to the best of their knowledge, the information contained in the census report and the risk level procedures performed is a true, accurate, and complete presentation of the financial activities of the reporting entity.

**Section 12. Deadline For Filing Additional Procedures.** All applicable reporting shall be due to the Department based on risk level assessment.

(a) Additional procedures for risk levels A and B are due to the Department by December 31<sup>st</sup> for the prior fiscal year being reported. A copy of the contract for or engagement letter with an independent auditor for a CPA Audit or Review is due to the Department by September 30<sup>th</sup> for the prior fiscal year being reported.

(b) Additional procedures for risk levels C through E are due to the Department by September 30<sup>th</sup> for the prior fiscal year being reported.

(c) The annual report summary is due, regardless of the entity's risk assessment level, to the Department by September 30<sup>th</sup> for the prior fiscal year being reported.

**CHAPTER 4  
SPECIAL DISTRICTS FINANCIAL REPORTING GENERAL**

**Emergency Rules are in effect no longer than 120 days after filing with the Registrar of Rules**

**Section 1. Application.** These rules apply to all special districts having authority to levy taxes or impose assessments, or receiving funds from special districts, municipalities, or towns. Sections 2 and 3 apply to those special districts listed in Wyoming Statute 16-12-202 (a) where the principal act governing those entities are silent or unclear on submission of budgets. The specific provisions of a principal act are effective or controlling to the extent they conflict with these rules. Sections 2 and 3 do not apply to special districts created by and subject to administration by the courts. The Department shall provide forms, guidance, and direction for special districts requesting assistance.

**Section 2. Instructions for Reporting Budget Form.**

(a) The reporting entity shall comply with the electronic budget form and associated instructions found on the Department of Audit, Public Funds website. The format shall include at least a budget message, budget summary, statements of cash available, revenue forecasts, expenditure plan, names of board members and end date of their term, location of where the minutes of board meetings are available for public review, a description of how and where notices of meetings are posted for the public, and the location of public meetings. The Director shall provide specific instructions for completion of the online budget reporting form. The reporting entity shall submit electronically the proposed electronic budget form and the date of the budget hearing to the Department and the county clerk of the county where the special district is located. The reporting entity shall also submit electronically the adopted (final) electronic budget form, the date of the budget hearing, and the date of the budget approval to the Department and the county clerk of the county where the special district is located;

(b) If a special district or other specified entity operates in multiple counties, the special district or other specified entity has the option to either post the proposed budget conspicuously on its website or file the proposed budget with each county clerk of the counties in which the special district or other specified entity operates;

(c) Each special district shall submit to the Department and respective county clerk(s) one budget for the entire entity, regardless of the number of funds used by the entity.

**Section 3. ~~Time~~Deadline ~~F~~or Filing ~~Online~~ Electronic Budget Reports.**

(a) The proposed budget ~~reports~~ shall be filed electronically with the Department and to the county clerk of the county where the special district is located by June 1st of each year;

(b) The adopted budget shall be filed electronically with the Department and to the county clerk of the county where the special district is located by July 31<sup>st</sup> of each year;

(c) For the public meeting(s) where the district reviews and considers its budget, the district shall submit to the Department proof of publication of the public notice.

**Section 4. Use of Annual Census Report Information.** To avoid duplication of effort, the annual census report currently being filed with the federal bureau of the census, or with the Department, by all entities required to report to the Department, shall be utilized by the Department to the extent possible to obtain the required revenue, expenditure, and financial activity information. The Department shall seek approval from the appropriate federal authority for modification of the annual census report form, if necessary, to provide the information required by the Department. However, refusal of the federal authority to modify the census report form shall not alter the obligation of the reporting entity to provide the Department with the required information.

**Section 5. Census Report Forms.**

(a) The census report form to be used is the Survey of Local Government Finances. Single purpose special districts shall use the online form F-32, and multi-purpose districts shall complete and return the census form for major special agencies, the online form F-66-WY4;

~~(b) — The worksheet used to assist with drafting the appropriate form is available on the Department of Audit, Public Funds website;~~

~~(e)(b)~~ If the Director requires additional or supplemental information, the Department shall provide the necessary forms for uniform reporting.

**Section 6. Instructions Ffor Reporting.**

(a) It is recognized the reported census financial data may not always agree with audited financial statements or with accounting entries made in accordance with Generally Accepted Accounting Principles (GAAP);

(b) The Director shall provide specific instructions for completion of each reporting form to ensure financial data reported to the Department is uniformly identified, grouped, and reported. The reporting entity shall comply with the Director's instructions, even though compliance requires modification of internal accounting programs, procedures, or reports. The Department shall provide information and assistance to the reporting entities.

**Section 7. TimeDeadline Ffor Filing Census Reports.** The required census reports shall be submitted online to the Department by September 30 for the prior fiscal year.

**Section 8. Risk Assessment.** The entities, whose financial accounts and records are subject to supervision by the Director, shall be classified according to their relative risk assessment. The higher of the total revenues received, or total expenditures made, by the district during the fiscal year under review, subject to the limitations set forth in W.S. 9-1-507 (a)(iii)(A-D), shall determine the level of risk assessment. The level of risk assessment shall determine the type of oversight or supervision required of the entity, unless special audit requirements imposed by other state or federal laws, rules, regulations, contracts, or agreements require a different type or level of oversight or supervision. The level of risk assessment for each entity shall be determined each fiscal year.



**Section 9. Levels of Risk Assessment.**

(a) Using the required reports as a basis for assessment and depending upon the higher of the total revenues received, or total-expenditures made, by the district during the fiscal year under review subject to the limitations set forth in W.S. 9-1-507 (a)(iii)(A-D), there shall be a total of five levels for special districts. There are three levels with oversight prescribed in the statutes and two additional levels between \$100,000 and \$1,000,000 for special districts, with oversight as defined in these rules. The complete list is as follows:

- (i) Level A - \$1,000,000 and over;
- (ii) Level B - \$500,000 to \$999,999.99;
- (iii) Level C - \$100,000 to \$499,999.99;
- (iv) Level D - \$25,000.01 to \$99,999.99;
- (v) Level E - \$25,000 or less.

(b) Level A is the highest risk assessment level and requires the highest level of supervision and oversight. Level E is the lowest level of risk assessment and requires the lowest level of supervision and oversight.

(c) Federal and state grants shall be included in revenues for the fiscal year in which the grant is received, for purposes of determining the assessed level of risk.

(d) An entity classified at Level A shall have a CPA audit in accordance with Government Auditing Standards. Any management letter or other written correspondence submitted to the audited entity regarding the results of the audit shall also be submitted to the Department as an accompaniment to the auditor's report.

(e) An entity classified at Level B shall have a review level engagement, or a higher level of audit service, such as an audit, at the special district's option, as well as other procedures which may be required or approved by the Director and are identified prior to the commencement of the engagement. Any management letter or other written correspondence submitted to the reviewed/audited entity regarding the results of the review/audit shall also be submitted to the Department as an accompaniment to the auditor's report.

(f) An entity classified at Level C shall have an internal control evaluation and a self-audit and a proof of cash and shall submit them to the ~~Director~~Department.

(g) An entity classified at Level D shall have a proof of cash and shall submit it to the ~~Director~~Department.

(h) An entity classified as Level E shall provide documentation as stated in Section 9(i).

(i) All entities, regardless of risk level, shall submit an annual report summary to the ~~Director~~Department.

**Section 10. Procedures Required Annually.** Each entity is required to perform the level of procedures required for their respective risk level, or a greater level of assurance (at their option) at the close of each fiscal year. Completion of the procedures performed shall be certified under oath by the officials of the entity on the annual report summary. The annual report summary shall be filed with the Department no later than ~~September 30<sup>th</sup>~~October 31<sup>st</sup> for the prior fiscal year being reported. ~~A copy of the~~The annual report summary form is available on the Department of Audit, Public Funds website.

**Section 11. Certification.** Each annual report summary shall contain a certificate, signed by the appointed or elected chairman or president and the treasurer of the special district. The certificate shall verify under oath that, to the best of their knowledge, the information contained in the census report and the risk level procedures performed is a true, accurate, and complete presentation of the financial activities of the reporting entity.

**Section 12. ~~Due Dates~~Deadline For Filing Additional Procedures.** All applicable reporting shall be due to the Department based on risk level assessment.

(a) Additional procedures for risk levels A and B are due to the Department by December 31<sup>st</sup> for the prior fiscal year being reported. A copy of the contract for or engagement letter with an independent auditor for a CPA Audit or Review is due to the Department by September 30<sup>th</sup> for the prior fiscal year being reported.

(b) Additional procedures for risk levels C through E are due to the Department by ~~September 30<sup>th</sup>~~October 31<sup>st</sup> for the prior fiscal year being reported.

(c) The annual report summary is due, regardless of the entity's risk assessment level, to the Department by ~~September 30<sup>th</sup>~~October 31<sup>st</sup> for the prior fiscal year being reported.