



Compliance Report  
June 30, 2015



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Trustees  
University of Wyoming  
Laramie, Wyoming

**Report on the Financial Statements**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the discretely presented component unit of the University of Wyoming (the "University"), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated November 18, 2015. Our report includes a reference to other auditors who audited the financial statements of the University of Wyoming Foundation (the "Foundation"), which is shown as a discretely presented component unit, as described in our report on the University's financial statements. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "McGee, Hearne & Paiz, LLP". The signature is written in a cursive style.

Cheyenne, Wyoming  
November 18, 2015

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM; REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE; AND  
REPORT ON SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS REQUIRED BY  
OMB CIRCULAR A-133**

To the Board of Trustees  
University of Wyoming  
Laramie, Wyoming

**Report on Compliance for Each Major Federal Program**

We have audited the University of Wyoming’s (the “University”) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the University’s major Federal programs for the year ended June 30, 2015. The University’s major Federal programs are identified in the summary of independent auditor’s results section of the accompanying schedule of findings and questioned costs.

The University’s basic financial statements include the operations of the University of Wyoming Foundation. Our audit, described below, did not include the operations of the University of Wyoming Foundation because those financial statements were audited by other auditors.

***Management’s Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its Federal programs.

***Auditor’s Responsibility***

Our responsibility is to express an opinion on compliance for each of the University’s major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the University’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of the University’s compliance.

***Opinion on Each Major Federal Program***

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2015.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2015-001 through 2015-004, 2015-006 and 2015-007. Our opinion on each major Federal program is not modified with respect to these matters.

The University's responses to the noncompliance findings identified in our audit are described in Exhibit I – Corrective Action Plans. The University's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on these responses.

### **Report on Internal Control over Compliance**

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompany schedule of findings and questioned costs as items 2015-001 through 2015-007, that we consider to be significant deficiencies.

The University's responses to the internal control over compliance findings identified in our audit are described in the accompanying Exhibit I – Corrective Action Plans. The University's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on these responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the business-type activities and the discretely presented component unit of the University as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated November 18, 2015, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. We did not audit the financial statements of the University of Wyoming Foundation, which is shown as a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the University of Wyoming Foundation, is based on the report of the other auditors. The accompanying schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of Federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Mc Gee, Hearne & Paiz, LLP*

Cheyenne, Wyoming  
November 18, 2015

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - SUMMARY  
YEAR ENDED JUNE 30, 2015

	Cash Expended
Student Financial Assistance:	
Direct	\$ 51,198,306
Total Student Financial Assistance	<u>51,198,306</u>
Research and Development:	
Direct	33,571,654
ARRA - Direct	10,428
Pass-Through	19,087,613
ARRA - Pass-Through	<u>65,737</u>
Total Research and Development	<u>52,735,432</u>
Other Programs:	
Direct	14,444,660
Pass-Through	17,017,614
ARRA - Pass-Through	<u>24,553</u>
Total Other Programs	<u>31,486,827</u>
Total Federal Awards	<u><u>\$ 135,420,565</u></u>



UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – DIRECT FUNDING

Year Ended June 30, 2015

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
<b>DIRECT FUNDING</b>				
<b><u>STUDENT FINANCIAL ASSISTANCE</u></b>				
<b>U.S. Department of Education</b>				
Student Educational Opportunity Grant 13-14	84.007	P007A134577	1001995	\$ (789)
Student Educational Opportunity Grant 14-15	84.007	P007A144577	1002473	429,698
Federal Work Study Program 13-14	84.033	P033A134577	1001955	46,066
Federal Work Study Program 14-15	84.033	052814JJ07	1002324	426,306
Pell Grant 13-14	84.063	P063P132458	1001996	19,067
Pell Grant 14-15	84.063	P063P142458	1002472	9,723,049
D-ED PELL GRANT ADMINISTRATIVE ALLOWANCE,GRUEN	84.063	003932	D-EDNLC0173	12,730
Direct Student Loan 13-14	84.268	P268K142458	1001994	187,429
Direct Student Loan 14-15	84.268	P268K152458	1002470	40,348,803
D-ED Teacher Education Assistance for College & Higher Ed (TEACH) 14-15	84.379	PRELIM SPENDING	1002471	5,947
<b>Total U.S. Department of Education</b>				<b>51,198,306</b>
<b>TOTAL STUDENT FINANCIAL ASSISTANCE</b>				<b>\$ 51,198,306</b>
<b><u>RESEARCH AND DEVELOPMENT - DIRECT FUNDING</u></b>				
<b>U.S. Department of Agriculture</b>				
Agricultural Marketing Service	10.RD			\$ 26,281
Agricultural Research Service	10.RD			89,907
Animal and Plant Health Inspection Service	10.RD			270,341
Foreign Agricultural Services	10.RD			14,997
Forest Service	10.RD			255,475
National Institute of Food and Agriculture	10.RD			3,801,318
Natural Resources Conservation Service	10.RD			20,851
<b>Total U.S. Department of Agriculture</b>				<b>4,479,170</b>
<b>U.S. Department of Commerce</b>				
National Oceanic and Atmospheric Administration	11.RD			40,000
<b>Total U.S. Department of Commerce</b>				<b>40,000</b>
<b>U.S. Department of Defense</b>				
Office of Naval Research	12.RD			297,969
Office of Secretary of Defense	12.RD			4,448
U.S. Air Force	12.RD			2,359
U.S. Army	12.RD			182,267
<b>Total U.S. Department of Defense</b>				<b>487,043</b>
<b>U.S. Department of Interior</b>				
Bureau of Land Management	15.RD			677,079
Fish and Wildlife Service	15.RD			350,447
National Park Service	15.RD			255,038
U.S. Geological Survey	15.RD			663,556
<b>Total U.S. Department of Interior</b>				<b>1,946,120</b>
<b>U.S. National Aeronautics and Space Administration</b>	43.RD			<b>1,883,607</b>
<b>U.S. National Science Foundation</b>	47.RD			<b>16,244,934</b>
<b>U.S. Environmental Protection Agency</b>	66.RD			<b>31,249</b>
<b>U.S. Department of Energy</b>	81.RD			<b>2,230,133</b>
<b>U.S. Department of Health and Human Services</b>				
National Institutes of Health	93.RD			6,229,398
<b>Total U.S. Department of Health and Human Services</b>				<b>6,229,398</b>
<b>TOTAL RESEARCH AND DEVELOPMENT - DIRECT FUNDING BEFORE ARRA FUNDING</b>				<b>33,571,654</b>
<b><u>ARRA - RESEARCH AND DEVELOPMENT - PASS-THROUGH FUNDING</u></b>				
<b>ARRA - U.S. Department of Energy</b>	81.RD			<b>10,428</b>
<b>TOTAL RESEARCH AND DEVELOPMENT - DIRECT FUNDING</b>				<b>\$ 33,582,082</b>

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – DIRECT FUNDING

Year Ended June 30, 2015

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
<b>OTHER DIRECT FUNDING</b>				
<b>U.S. Department of Agriculture</b>				
Agricultural Research Service				
Enhancing Decision-Making by Agricultural Producers in Wyoming with Weather Variability	10.001	58-5409-4-009	1002447	\$ 18,430
Farm Service Agency				
2014 Farm Bill Producer Education	10.XXX	58-0510-4-071 N	1002571	14,665
Forest Service				
Sustainable Rangelands Roundtable 2014	10.XXX	14-CS-11132421-205	1002342	35,890
Medicine Bow-Routt National Forest_Fencing on Pole Mountain	10.XXX	13-PA-11020605-036	1002018	(1,165)
Bridger Teton National Forest_Grouse Mountain Whitebark Pine Restoration	10.XXX	13-PA-11040306-014	1002031	435
Sustainable Rangelands Roundtable_FY13	10.XXX	13-CS-11132421-341	1002116	88,684
Medicine Bow Floristics Inventory	10.XXX	14-CS-11020600-023	1002326	7,310
Bighorn National Forest.Sensitive/Rare Plant Botany	10.XXX	11-CS-11020200-032	1002161	6,005
Songbird Monitoring on the Medicine Bow National Forest, Thunder Basin National Grasslan	10.6XX	15-CS-1102000-018	1002703	175
Atlas of Wildlife Migration: Wyoming's Ungulates	10.XXX	14-PA-11040300-008	1002503	13,576
Subtotal Forest Service				150,910
National Institute of Food and Agriculture				
Tri-State Ranch Management Practicum Beginning Rancher Education and Development Prog	10.311	2011-49400-30545	1001263	17,142
Exempt portion of Ranch Management Practicum	10.311	201-49400-30545	1001263A	12,716
Subcontracts on Tri State Ranch Management Practicum 1001263	10.311	2011-49400-30545	1001263B	86,897
Extensions Integrated Pest Management Coordination and Support Program	10.500	2011-41534-31193	1001323	5,192
Rangeland Stewardship and Health Community of Practice	10.500	2012-46401-20119	1001723	10,309
Wind River Federally Recognized Tribes Extension Program	10.500	2013-41580-20805	1002010	90,602
Wyoming AgrAbility	10.500	2010-41590-20741	USDANIFA40235US	23,515
Wyoming AgrAbility	10.500	2010-41590-20741	USDANIFA40235WD	5,642
Smith-Lever Formula Funds 12	10.500	41100051004110012000		81,027
Smith-Lever Formula Funds 13	10.500	41100051004110013000		1,224,950
Smith-Lever Formula Funds 14	10.500	41100051004110004000		133,191
Special Needs - 3(b)&(c) 15	10.500	41200051004120015000		82,286
Smith-Lever Retirement 13	10.500	41300051004130013000		1,520
Smith-Lever Retirement 14	10.500	41300051004130014000		31,478
Smith-Lever Retirement 15	10.500	41300051004130015000		10,132
Expanded Food & Nutrition 13	10.500	41510051004151013000		198,580
Expanded Food & Nutrition 14	10.500	41510051004151014000		44,047
Renewable Resources 12	10.500	46000051004600012000		39,196
Renewable Resources 13	10.500	46000051004600013000		48,550
Renewable Resources 14	10.500	46000051004600014000		14,485
University of Wyoming Extension Service Integrated Pest Management Coordination	10.500	2013-41534-21316	1001904	66,880
Subtotal National Institute of Food and Agriculture				2,228,339
Natural Resources Conservation Service				
Sustainable Rangelands Roundtable: Future Directions of Usable Science for Rangeland Susta	10.902	68-7482-14-504	1002315	2,200
Maintenance Portion - Geospatial Svs.	10.902	68-8E49-13-031	1001464A	2,012
IRMA Update and Maintenance_FY2014	10.902	68-8E49-13-031	1001464	1,054
Student Engagement Networking Drive (SEND) Program	10.902	69-8E49-12-32	1001659	3,509
Barnyards and Backyards--An Innovative Project to Reach Out to Wyoming's Small Acreage I	10.912	68-8E49-13-035	1002140	10,072
New Ground: Demonstrating Innovative Ground Cover Recovery Practices	10.912	68-8E49-14-013	1002545	15,477
Subtotal Natural Resources Conservation Service				34,324
Risk Management Agency				
Risk Management Education in Wyoming 2013-14	10.458	13-IE-53300-001 FMMI# 45000441	1002127	168,792
2014 Targeted States Program: Risk Management Education Addressing Beginning Retiring/T	10.458	14-IE-53300-014	1002523	127,233
Risk Management Training for Agriculturalists in the Billings Area	10.460	13-IE-53102-006 FMMI # 4500044322	1002128	74,211
Subtotal Risk Management Agency				370,236
Rural Development				
MW Portion of Energy Audits	10.868	081111SA1	1001220B	2
<b>Total U.S. Department of Agriculture</b>				<b>2,816,906</b>
<b>U.S. Department of Commerce</b>				
Economic Development Administration				
University Center Economic Development Program/WTBC Outreach	11.303	05-66-05474	1002065	14,003
FY13 University Center Economic Development Program/WTBC	11.303	05-66-05474-01	1002065A	102,145
Subtotal Economic Development Administration				116,148
National Institute of Standard and Technology				
Manufacturing Works: The Wyoming Manufacturing Extension Partnership (FY 14)	11.611	70NANB10H142	1001993	1,010
Manufacturing Works: The Wyoming Manufacturing Extension Partnership (FY 15)	11.611	70NANB10H142	1002350	493,689
Project Manager for Lesson Plan Development for the NIST Summer Institute for Middle Sch	11.620	70NANB14H328	1002517	20,648
Subtotal National Institute of Standards and Technology				515,347
<b>Total U.S. Department of Commerce</b>				<b>631,495</b>

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – DIRECT FUNDING

Year Ended June 30, 2015

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
<b>U.S. Department of Defense</b>				
Defense Logistics Agency				
Wyoming Procurement Technical Assistance Center Government Contracting Assistance	12.002	SP4800-13-2-1345	1002083	\$ 45,478
Wyoming Procurement Technical Assistance Center (PTAC) Government Contracting Assista	12.002	SP48000-14-2-1445	1002456	204,915
Subtotal Defense Logistics Agency				250,393
<b>U.S. Air Force</b>				
Air Force ROTC 14-15	12.XXX	PRELIM SPEND	1002475	70,442
Subtotal U.S. Air Force				70,442
<b>U.S. Army</b>				
Army ROTC 12-13	12.XXX	PRELIM SPEND	1001739	1,600
ARMY ROTC 14-15	12.XXX	PRELIM SPEND	1002474	550,956
Operation Military Kids	12.XXX	NAFBA1-13-M-0351	1002124	20,793
Operation Military Kids (6-month extension)	12.XXX	NAFBA1-13-M-0196	1001899	6,731
Subtotal U.S. Army				580,080
<b>Total U.S. Department of Defense</b>				<b>900,915</b>
<b>U.S. Department of Interior</b>				
<b>Bureau of Land Management</b>				
Socioeconomic Reports for BLM Casper Field Office and BLM Arizona Colorado River Distr	15.XXX	0040176209	1002539	10,938
Archeological Collections Curation and Management	15.224	L14AC00395	1002576	12,768
Database Design	15.231	L11AC20023 / L10AC20322	1000930H	28,097
North LaBarge Pine Grove Fisheries Enclosure Maintenance Project	15.231	L13AC00138	1002129	(1)
Special Status Plant Species and Plant Ecological Assessments in Wyoming	15.231	L14AC00296	1002532	2,250
BLM WY Online Wildlife Data Application	15.231	L10AC20131	DOIBLM40413	7,953
Herbarium Imaging and Databasing of Pinedale BLM Specimens	15.237	L13AC00113	1002079	3,077
R11AP40081 - Inventory for Collections and Long Term Curation of Archaeological Collecti	15.511	R11AP40081	1001295A	14,400
Subtotal Bureau of Land Management				79,482
<b>Fish and Wildlife Service</b>				
Graham and White River Penstemon Distribution Assessment for the Uintah Basin, Utah	15.657	F13AP00726	1002104	9,247
<b>National Park Service</b>				
Creating a GIS Database of All Known Archeological and Historical Resources at Bighorn Ca	15.DAV	P11AT10283 UWY-148 P11AC90662	1001188	1,104
Devils Tower Plant Publication	15.DAV	P11AT10871 / P11AC90802	1001316	3,277
Bighorn Canyon NRA: Historic Ranch Restoration	15.DAV	H1200-09-0004 P12AC10631 UWY-169	1001562	(79)
Macroinvertebrates at Agate Fossil Beds National Monument, Phase 2	15.DAV	P12AC10643 UWY-172	1001618	13,322
Building Common Ground: the Bighorn Canyon NRA Tribal Field School Program	15.DAV	H1200090004 P11AT00234	1001146	4,210
Statistical Consulting for Environmental Monitoring Projects	15.945	P11AT10394 UWY-154	1001190	351
Interpretive Presentation About Invertebrate Resources at Devils Tower National Monument	15.945	P13AC000239/UWY-178	1001923	771
Along the Trail with the Nez Perce: The Summer of 1877 in 2013, Yellowstone National Park	15.945	P13AC00628/UWY-185	1001980	10,100
Complete Multiple Property Document and Determinations of Eligibility for Backcountry Trai	15.945	P13AC00648 UWY-188	1001991	28,037
Aquatic Invertebrate Monitoring at Agate Fossil Beds National Monument (UWY-189)	15.945	P13AC00828 UWY-189	1002023	499
Geological Studies on the North Entrance Road: Phase 2 Assessments (Marcia Peterson, State	15.945	P13AC00464 UWY-181	1002026	24,973
Biostatistical Support for NPS Fire Ecology Program	15.945	P14AC00912	1002368	8,460
South District Bighorn Canyon NRA Trail and Amphitheater Improvements/Restore Hillsborc	15.945	P14AC00354/UWY-191	1002417	25,237
Archeological Inventory and National Register Testing on South Side Capitol Hill (Marcia Pt	15.945	P14AC01261	1002443	63,191
Organizing and Managing a Public Conversation for the Greater Yellowstone Coordinating Cc	15.945	P14AC00980	1002462	3,014
Parker Peak Bivouac Site Reconnaissance Project UWY-204 (Marcia Peterson)	15.945	P15AC00203	1002699	5,520
Subtotal National Park Service				191,987
<b>Total U.S. Department of Interior</b>				<b>280,716</b>
<b>U.S. Department of Justice</b>				
<b>Bureau of Justice Statistics</b>				
FY14 State Justice Statistics Program for Statistical Analysis Centers: Wyoming Department c	16.550	2014-BJ-CX-K029	1002518	34,990
<b>National 4-H Council</b>				
Wyoming 4-H OJJDP Youth Mentoring Project_2013-2015 - Wind River	16.726	2013-JU-FX-0022	1002213	23,070
4-H Mentoring Prg - Uinta County	16.726	2013-JU-FX-0022	1002213A	16,635
4-H Mentoring Prg - Big Horn Co.	16.726	2013-JU-FX-0022	1002213B	3,343
Subtotal National 4-H Council				43,048
<b>U.S. Department of Justice</b>				
Wyoming State Justice Statistics (SJS) Program (FY 2013-2014): Evaluation of Treatment Prc	16.XXX	2013-BJ-CX-K008	1002067	25,682
OJJDP Mentoring Project	16.726	2014-JU-FX-0025	1002663	29,457
Subtotal U.S. Department of Justice				55,139
<b>Total U.S. Department of Justice</b>				<b>133,177</b>
<b>U.S. Department of State Bureau of Educational and Cultural Affairs</b>				
<b>Bureau of Educational and Cultural Affairs</b>				
American Youth Leadership Program Samoa: Enhancing Global Perspectives in Youth	19.415	S-ECAPY-12-CA-132(RJ)	1001709	190,056
American Youth Leadership Program with Ghana: Enhancing Global Perspectives in Youth	19.415	S-ECAGD-14-CA-1097	1002476	147,904
<b>Total U.S. Department of State Bureau of Educational and Cultural Affairs</b>				<b>337,960</b>
<b>Federal Communications Commission</b>				
Wyoming Deaf-Blind Equipment Distribution Program	32.XXX	081412SA2	1001603	(1)
Wyoming Deaf-Blind Equipment Distribution Program FY13-14	32.XXX	112513JJ01	1001603A	1
Wyoming Deaf-Blind Equipment Distribution Program FY14-15	32.XXX	011014JJ07	1001603B	10,405
<b>Total Federal Communications Commission</b>				<b>10,405</b>

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – DIRECT FUNDING

Year Ended June 30, 2015

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
<b>U.S. National Aeronautics and Space Administration</b>				
Wyoming NASA Space Grant Community College REU: Research Experience for Communit	43.008	NNX14AR35A	1002553	\$ 102,150
<b>Total U.S. National Aeronautics and Space Administration</b>				<u>102,150</u>
<b>U.S. National Endowment for the Arts and Humanities</b>				
National Endowment for the Arts				
Support an Exhibition, Publication and Related Educational Programs Featuring the Work of /	45.024	12-4400-7041	1001417	13,401
<b>Total U.S. National Endowment for the Arts and Humanities</b>				<u>13,401</u>
<b>U.S. National Science Foundation</b>				
REU Site: University of Wyoming Physics & Astronomy	47.049	AST-1063146	1000548	28,702
Non-Stipend Portion of REU WY Physics and Astronomy # 1000548	47.049	AST-1063146	1000548A	30,712
<b>Total U.S. National Science Foundation</b>				<u>59,414</u>
<b>U.S. Small Business Administration</b>				
Wyoming Small Business Development Center_FY2014	59.037	SBAHQ-14-B-0013	1002173	47,609
SBDC FY 14 - Region 1	59.037	SBAHQ-14-B-0013	1002173I	(1,851)
SBDC FY 14 - Region 2	59.037	SBAHQ-14-B-0013	1002173J	8,686
SBDC FY 14 - Region 3	59.037	SBAHQ-14-B-0013	1002173K	(1,486)
SBDC FY 14 - Region 4	59.037	SBAHQ-14-B-0013	1002173L	14,295
SBDC FY 13 - Region 5	59.037	SBAHQ-14-B-0013	1002173M	2,957
SBDC FY 14 - Region 6	59.037	SBAHQ-14-B-0013	1002173N	38,122
SBDC FY14 - Region 4A	59.037	SBAHQ-14-B-0013	1002173P	28,108
Wyoming Small Business Development Center_FY2015 - State Office	59.037	SBAHQ-15-B-0032	1002641	164,916
SBDC FY 15 - Region 1	59.037	SBAHQ-15-B-0032	1002641A	37,168
SBDC FY 15 - Region 2	59.037	SBAHQ-15-B-0032	1002641B	34,423
SBDC FY 15 - Region 3	59.037	SBAHQ-15-B-0032	1002641C	33,682
SBDC FY 15 - Region 4	59.037	SBAHQ-15-B-0032	1002641D	34,061
SBDC FY 15 - Region 4A	59.037	SBAHQ-15-B-0032	1002641E	25,276
SBDC FY 15 - Region 5	59.037	SBAHQ-15-B-0032	1002641F	41,297
SBDC FY 15 - Region 6	59.037	SBAHQ-15-B-0032	1002641G	36,199
Federal and State Technology Partnership Program (FAST) 2014-15	59.058	SBAHQ-14-G-0040	1002540	44,990
<b>Total U.S. Small Business Administration</b>				<u>588,452</u>
<b>U.S. Environmental Protection Agency</b>				
How do Polar Bears cope with summer conditions altered by climate change	66.XXX	FP-91737301-0	1001271	1,353
<b>Total U.S. Environmental Protection Agency</b>				<u>1,353</u>
<b>U.S. Department of Education</b>				
Student Support Services_ 2013-2014 (Year 4 of 5: 2010-2015)	84.042A	P042A100249-13	1002071	42,841
Student Support Services Project 2014-2015 (Year 5 of 5: 2010-2015)	84.042A	P042A100249-14	1002349	319,109
Exempt Portion of Student Support Services Project 2014-2015	84.042A	P042A100249-14	1002349A	10,597
Upward Bound 2013-2014	84.047A	P047A120347-13	1001915	3,577
Upward Bound 2014-2015	84.047A	P047A120347-14	1002283	355,722
Upward Bound 14-15 Exempt Portion	84.047A	P047A120347-14	1002283A	70,344
Upward Bound 2015-2016	84.047A	P047A120347-15	1002747	39,927
Exempt Portion - Upward Bound 2015-2016	84.047A	P047A120347-15	1002747A	5,499
Upward Bound Math and Science Project 13-14	84.047M	P047M120375-13	1001734B	88,711
Upward Bound Math and Science Exempt Project 13-14	84.047M	P047M120375-13	1001734C	30,717
Upward Bound Math and Science Project 14-15	84.047M	P047M120375-14	1001734D	162,106
Upward Bound Math and Science Exempt Project 14-15	84.047M	P047M120375-14	1001734E	16,058
Educational Opportunity Centers-EOC1(South)_Budget Year 3 (2013-2014)	84.066A	P066A110053-13	1001646A	65,181
Educational Opportunity Centers-EOC1(South)_Budget Year 4 (2014-2015)	84.066A	P066A110053-14	1001646B	371,999
Educational Opportunity Centers-EOC2(North)_Budget Year 3 (2013-2014)	84.066A	P066A110054-13	1001647A	39,823
Educational Opportunity Centers-EOC2(North)_Budget Year 4 (2014-2015)	84.066A	P066A110054-14	1001647B	170,679
FY13-14 McNair	84.217A	P217A120043 - 13	1001935	71,213
Exempt Portion McNair Scholars Program Project Year 3 (2013-2014)	84.217A	P217A120043 - 13	1001935A	32,933
McNair Scholars Program 2014-2015	84.217A	P217A120043-14	1002457	165,158
Exempt Portion- McNair Scholars Program 2014-2015	84.217A	P217A120043-14	1002457A	14,062
Wyoming State Plan for Assistive Technology, FY2012-2014	84.224A	H224A130049	1001783	82,053
Wyoming State Plan for Assistive Technology, FY 2013	84.224A	90AG0014-01-00/H224A140049-14A	1002152	335,137
Gaining Early Awareness and Readiness for Undergraduate Programs FY14-15	84.334S	P334S110024	1001320D	369,625
Subcontracts on Gaining Early Awareness and Readiness for Undergraduate Programs FY14-15	84.334S	P334S110024	1001320E	1,055,244
Gaining Early Awareness and Readiness for Undergraduate Programs FY15-16 Admin	84.334S	P334S110024-14	1001320F	619,565
Gaining Early Awareness and Readiness for Undergraduate Programs FY15-16 Subcontracts	84.334S	P334S110024-14	1001320G	1,333,914
Year 2 Access Challenge Grant Exempt	84.378A	P378A110038-3	1000074C	(713)
Year 3 College Access Challenge Grant Non-Exempt	84.378A	P378A120038	1000074D	25,348
Yr 3 College Access Challenge Grant Exempt	84.378A	P378A120038	1000074E	172,613
Year 4 State of Wyoming College Access Challenge Grant Program (CACGP)	84.378A	P378A130038	1000074F	444,676
Year 4 State of Wyoming College Access Challenge Grant Program (CACGP) Exempt	84.378A	P378A130038	1000074G	140,800
Year 5 State of Wyoming College Access Challenge Grant Program (CACGO)	84.378A	P378A140038	1000074H	648,006
<b>Total U.S. Department of Education</b>				<u>7,302,524</u>

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – DIRECT FUNDING

Year Ended June 30, 2015

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
<b>U.S. Department of Health and Human Services</b>				
Administration for Children and Families				
University Center for Excellence in Developmental Disabilities Core Grant - YR 2	93.632	90DD0702/02	1001589A	\$ 39,684
University Center for Excellence in Developmental Disabilities Core Grant - YR 3	93.632	90DD0702-03-01	1001589B	527,426
Subtotal Administration for Children and Families				<u>567,110</u>
Center for Medicare and Medicaid Services				
Meaningful Use Funds To Improve Patient Care (Financial Reward for Converting to Electron	93.XXX	062613SA1	1001982	64,829
Health Resources and Services Administration				
Advanced Nursing Education Grants Year 3	93.247	PRELIM SPEND	DHHSRSA40467B	49,523
Family to Family in Wyoming	93.504	1 H84MC24069-01-00	1001522	65,297
Family to Family in Wyoming Subcontract	93.504	1 H84MC24069-01-00	1001522A	40,000
Wyoming Family to Family Health Information Center	93.504	H84MC24069	1002758	4,660
Wyoming Geriatric Education Center Year 4	93.969	1 UB4HP19198-01-00	1000757C	9,523
Wyoming Geriatric Education Center Year 5	93.969	5 UB4HP19198-05-00	1000757D	464,850
Subtotal Health Resources and Services Administration				<u>633,853</u>
<b>Total U.S. Department of Health and Human Services</b>				<u>1,265,792</u>
<b>TOTAL OTHER - DIRECT FUNDING</b>				<u>14,444,660</u>
<b>TOTAL DIRECT FUNDING</b>				<u>\$ 99,225,048</u>

See Notes to Schedule of Expenditures of Federal Awards.

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING  
Year Ended June 30, 2015

U.S. Department/ Agency/Passthrough Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
<b>PASS-THROUGH FUNDING</b>				
<b>RESEARCH AND DEVELOPMENT - PASS-THROUGH FUNDING</b>				
<b>U.S. Department of Agriculture</b>				
Agriculture Marketing Service				
Wyoming Department of Agriculture				
Specialty Crop Grant: Wyoming Apple Project	10.170	122011SA6	1001375	\$ 361
Agronomic and Economic Evaluation of Organic and Conventional Soil Fertility Managemen	10.170	012813SA01	1001845	7,227
Establishment of Mints as Specialty Crops for Wyoming	10.170	012913SA9	1001846	569
Integrated Research on Nut Tree and Mushroom Production at High Altitude Growing Cond	10.170	012913SA10	1001847	10,780
Participatory Breeding of Winter Hardy Vegetable Peas for Wyoming	10.170	022614JJ02	1002247	152
Evaluation of Quinoa as a Leafy Green Crop for Adaptation in Wyoming	10.170	022614JJ01	1002254	2,993
Local Food Production Project: High vs. Low Tunnels for Veggies and Herbs	10.170	041714JJ01	1002276	19,298
Good Agricultural Practices (GAPs) Wyoming Producer Training and Compliance	10.170	042814JJ01	1002284	4,413
Strawberry Production Using Vertical Growing Systems	10.170	12-25-B-1707	1002299	5,582
Alleviating Grapevine Cold Damage in Wyoming Vineyards	10.170	12-25-B-17017	1002371	9,894
Studying Grapevine Water Requirement and Irrigation Management Strategies in Wyoming	10.170	14-SCBGP-WY-0056	1002654	3,071
Wyoming Pollinator Education Program	10.170	14-SCBGP-WY-0056	1002655	4,175
Regional Assessment of Fenugreek for Producer's Propagation	10.170	040615JJ02	1002666	41
The Wyoming Heritage Apple Preservation Project--A Continuation	10.170	050515JJ01	1002692	5,156
Subtotal Agriculture Marketing Service				<u>73,712</u>
Forest Service				
Wyoming Game and Fish Department				
Addendum 2 Assessing Moose Response to Energy Development in the Hoback Basin: Subl	10.665	001675	1001397B	770
Subtotal Forest Service				<u>770</u>
National Institute of Food and Agriculture				
Colorado State University				
Sustainable Biofuel Feedstocks from Beetle-killed Wood: Bioenergy Alliance Network of th	10.310	G-91600-1	1002192	90,386
Sustainable Biofuel Feedstocks from Beetle-killed Wood - Parker	10.310	G-91600-1	1002192A	6,709
Sustainable Biofuel Feedstocks from Beetle-killed Wood - Geiger	10.310	G-91600-1	1002192B	7,942
Sustainable Biofuel from Beetle-killed Wood - Strauss	10.310	G-91600-1	1002192C	19,303
Kansas State University				
Great Plains Diagnostic Network-Wyoming Component 2012-2013	10.304	S13013	1001694	20,102
Enhancing the Economic Viability of Camelina as a Bio-Feedstock: Optimization and Demc	10.312	S13097	1001828	34,690
Ag Econ Portion of Enhancing the Economic Viability of Camelina as a Bio-Feedstock: Opt	10.312	S13097	1001828A	441
University of California, Davis				
Predicting Variation of Biological Insect Control in Alfalfa Hay and Seed Crops	10.329	SA14-2309-10	1002668	11,083
Utah State University				
Economic and Environmental Sustainability of Irrigated Grass-Legume Mixtures	10.215	120833035	1002570	1,272
Compost Carryover and Cover Crop Effects on Soil Quality Profitability, and Cultivar Selec	10.307	14082301	1002624	2,413
Improved organic milk production through the use of the condensed tannin-containing forag	10.307	10075901	1000660	6,508
2013 Western SARE PDP Administrative Support	10.500	130677010	1002137	39,335
2013 Western SARE State and Territory Implementation	10.500	130677012	1002139	91,222
Subtotal National Institute of Food and Agriculture				<u>331,406</u>
<b>Total U.S. Department of Agriculture</b>				<u>405,888</u>
<b>U.S. Department of Commerce</b>				
National Oceanic and Atmospheric Administration				
University Corporation for Am				
Océano Profundo 2015: Exploring Puerto Rico's Seamounts, Trenches, and Troughs: Leg III	11.431	Z15-20306	1002721	17,766
University of Colorado				
The Green River Headwaters Network: Building partnerships, infrastructure and knowledge	11.431	1547588	1000706	5,645
University of Notre Dame				
Forecasting spread and bioeconomic impacts of Aquatic Invasive Species	11.478	201551WYO	NTREDME40019	42,937
<b>Total U.S. Department of Commerce</b>				<u>66,348</u>
<b>U.S. Department of Defense</b>				
Department of Defense (U.S.)				
Array Information Technology, Inc.				
Full-3D waveform tomography for crustal and upper mantle seismic velocity and attenuatio	12.XXX	SUB A011-2010	1000024	29,113
CSA Engineering, Inc				
Adaptive Control Approach to Plug and Play Satellites Yr 2	12.XXX	PO 51122	CSA47825A	1
Scientific Simulations				
STTR_Highly-Scalable Computational-Based Engineering Algorithms for Emerging Paralle	12.XXX	080813SA1	1002024	46,647
University of Dayton Research				
Developing an Approach for Assessing Effectiveness of Viscous Drag Reduction Approach	12.XXX	RSC14028	1002550	38,441
University of New Hampshire				
Seed Dispersal Networks and Novel Ecosystem Function in Hawaii	12.XXX	PRELIM SPENDING	1002784	753
Subtotal Department of Defense (U.S.)				<u>114,955</u>
U.S. Army				
University of Maryland				
Vertical Lift Research Center of Excellence	12.431	Z845801	1001352	90,404
Veterans Medical Research Foundation				
Adaptive Disclosure: A Combat-Specific PTSD Treatment	12.420	07970-PO#297587-07970-01-3103	1001046	23,736
Subtotal U.S. Army				<u>114,140</u>

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING  
Year Ended June 30, 2015

U.S. Department/ Agency/Passthrough Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
US Navy				
<i>Utah State University</i>				
Strand Grid Methodology for Dynamic Ship/Aircraft Interaction Simulations	12.300	13064101	1002235	\$ 5,714
<b>Total U.S. Department of Defense</b>				<u>234,809</u>
<b>U.S. Department of Interior</b>				
Bureau of Land Management				
<i>University of Wisconsin-Madiso</i>				
Paths of Recovery: Landscape Variability in Forest Structure, Function and Fuels 25 Years	15.232	347K734	1001332	13,336
Department of Interior (U.S.)				
<i>Booz, Allen, Hamilton</i>				
Economic Impact of Sage Grouse Management Alternatives for BLM and Forest Service	15.XXX	102674SB79	1001946	32,617
<i>ICF Incorporated, LLC</i>				
Economic Impact Analysis for BLM Buffalo RMP	15.XXX	29NA00023	ICF48143	19,234
Subtotal Department of Interior (U.S.)				<u>51,851</u>
Fish and Wildlife Service				
<i>Nebraska Game and Parks Commission</i>				
Resource Selection, Area Requirements and Monitoring of Bighorn Sheep in Northwest Net	15.611	WSA0513	1002691	27,101
<i>The Nature Conservancy</i>				
Relating Mule Deer Corridors to Sage-Grouse Conservation	15.XXX	WYFO/UW/1212013	1001866	69,313
<i>Wyoming Game and Fish Department</i>				
Changing Climate Conditions				
Western amphibian monitoring	15.634	001483	1002231	35,746
The effectiveness of sage-grouse core areas as an umbrella for non-game sagebrush SGCN	15.634	001601	1001223	20,116
Burbot Migration and Movement: The Impact of a Managed Flow Regime	15.634	001775	1001266	65,225
The Influence of Exotic Grass on SGCN Small Mammal Communities	15.634	001775	1001707	46,271
Columbia Spotted Frog Investigations in the Bighorn Mountains	15.634	001814	1001708	36,571
Identification of Priority Conservation Areas for Native Aquatic Species	15.634	0061826	1001720	46,311
Mechanistic Study of Songbird Energy Development Impacts	15.634	002012	1002142	63,051
Subtotal Fish and Wildlife Service				<u>36,024</u>
<b>Total U.S. Department of Interior</b>				<u>445,729</u>
Geological Survey (U.S.)				
<i>Wyoming State Geological Survey</i>				
Mc Intosh Meadows U-Pb Dates	15.810	06302014JJ04	1002344	6,000
Office of Surface Mining				
<i>Wyoming Department of Environmental Quality</i>				
Development of a Subcommercial scale CO2 separation research and demonstration project	15.252	012311SA2	1001025	85,667
Clean Coal Technology Fund 2010 (FY11)	15.252	012311SA1	1001030	418,826
Center for Biogenic Natural Gas Research	15.252	012311SA1	1001030A	384
Photo Conversion and Catalysis	15.252	012311SA1	1001030B	19,869
Wind Energy Research Center	15.252	012311SA1	1001030C	829
Unconventional Reservoirs	15.252	012311SA1	1001030N	12,254
Startup	15.252	012311SA1	1001030O	6,965
Implementation of Strategic Areas of Concentration for the School of Energy Resources	15.252	061712SA8	1001540	276,121
Implementation of Strategic Areas of Concentration for the School of Energy Resources	15.252	061712SA8	1001540A	41,851
HESS 2	15.252	061712SA8	1001540C	(26,523)
HESS 1	15.252	082914JJ01	1001540D	858,224
J. Kaszuba PhD	15.252	082914JJ05	1001540E	33,807
Tier 1 Engineering Initiative - PhD Students and Post Docs	15.252	091114JJ02	1001540F	832,051
Tier 1 - Academic Professionals	15.252	092914JJ02	1001540G	105,008
Continue Clean Coal Research	15.252	061712SA8	1001541	1,037,344
Pilot-Scale Demonstration of Catalytic Wyoming Coal Gasification and Syngas Processing (	15.252	061712SA8	1001541A	271,279
Clean Coal Account for SER Swap	15.252	061712SA8	1001541B	3,448,315
Tier 1 Engineering Initiative - Energy PhD Students	15.252	091114JJ03	1001541C	257,306
Tier 1 - Equipment	15.252	092914JJ02	1001541D	398,876
New Faculty Startup - Erica Belmont	15.252	082914JJ02	1001541E	6,184
New Faculty Start Up - Jian Cai	15.252	082914JJ03	1001541F	290
Feasibility Evaluation of Using Wyoming Natural Resources to Manufacture Glass	15.252	061712SA9	1001542	7,716
Wyoming Pipeline Authority for Permitting Carbon Dioxide Pipeline Network	15.252	062212SA1	1001564	95,082
Developing Rare Earth Materials in Wyoming	15.252	100312SA1	1001730	3,042
Uranium Research Center	15.252	082809UW2	WYDEQ46764	324,896
Field Valuation of the Restorative Capacity of Aquifer Down Gradient of a Uranium ISR M	15.252	082809UW2	WYDEQ46764A	25,961
Great Plains Gasification	15.252	070108UW3	WYDEQ49812	4,529,720
Subtotal Office of Surface Mining				<u>13,071,344</u>
<b>Total U.S. Department of Interior</b>				<u>13,588,260</u>
<b>U.S. Department of Transportation</b>				
Federal Highway Administration				
<i>Wyoming Department of Transportation</i>				
Characterization of Material Properties for Mechanistic-Empirical Pavement Design in Wyo	20.2XX	041013SA2	1001898	66,463
Evaluating the Risk of Alkali-Silica Reaction in Wyoming: Continued Evaluation of Field S	20.205	101812SA2	1001750	3,359
Wyoming Low-Volume Roads Traffic Volume Estimation	20.205	061913SA2	1001967	60,904
Federal Portion of Structural Health Monitoring of Highway Bridge Subjected to Overweigh	20.205	061913SA3	1001968	40,234
Effective Shoulder and Centerline Rumble Strips	20.205	121613JJ03	1002186	45,757
A Monitoring Program for Wyoming County Paved Roads	20.205	073114JJ02	1002420	138,849
Safety Effectiveness of Regulatory Headlights Signs	20.205	RS05214	1002430	26,295
Developing a Database and Web Viewing Tool for Ungulate Migrations in Wyoming (Phase	20.205	RS01213	1002588	34,614
Concept to Countermeasure--Research to Deployment Using the SHRP2	20.205	RS04215	1002621	29,122
Subtotal Federal Highway Administration				<u>445,597</u>

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING  
Year Ended June 30, 2015

U.S. Department/ Agency/Passthrough Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
National Highway Traffic Safety Administration (NHTSA)				
<i>Wyoming Department of Transportation</i>				
WYDOT \ WyGISC Collaborative Roads Data Creation Project Plan	20.610	091109UW1	WYDOT49866	\$ 139,510
Highway Safety Grant: Evaluation of Wyoming's Initiative to Prevent Impaired Driving	20.607	WYDOT	1002149	9,307
Subtotal National Highway Traffic Safety Administration (NHTSA/				<u>148,817</u>
Office of the Secretary (OST) Administration Secretariate				
<i>North Dakota State University</i>				
MPC Improved Understanding of Pavements Impacts and Cost-Effective Designs Based on	20.701	032312SA2	1001453B	683
Use of Travel Time, Travel Time Reliability and Winter Condition Index Information for Ir	20.701	032312SA2	1001453C	20,066
Structural Health Monitoring of Highway Bridges Subjected to Overweight Trucks, Phase I	20.701	032312SA2	1001453D	(923)
Developing Statistical Models for Crash Severisty Comparing Statewide, County and Indian	20.701	032312SA2	1001453E	32,418
Structural Health Monitoring of Highway Bridges Subjected to Overweight Trucks	20.701	032312SA2	1001453F	5,487
Implementation of Intelligent Compaction Technologies for Road Constructions in Wyoming	20.701	032312SA2	1001453G	7,689
Connected Vehicle Weather Data for Operation of Rural Variable Speed Limit Corridors	20.701	032312SA2	1001453H	60,429
Using Recycled Concrete Aggregate in New Concrete Construction	20.701	032312SA2	1001453I	18,531
MPC Graduate Assistantships	20.701	032312SA2	1001453J	37,107
Methodology for Developing a Replacement Strategy for County/City Owned Bridges	20.701	032312SA2	1001453K	75,796
Evaluation and Development of Livibility and Sustainability Programs for Indian Reservatic	20.701	032312SA2	1001453L	9,652
MPC 2014-17- Speed Selection Behavior During Winter Road Conditions	20.701	DTRT113-G-UTC38	1002288A	30,248
MPC - Calibration of Highway Safety Manual	20.701	DTRT113-G-UTC38	1002288B	19,253
MPC 2014-17 - CMAQ	20.701	DTRT113-G-UTC38	1002288C	8,961
MPC 2014-17 - Regional Implementation of Tribal Transportation Safety Program	20.701	DTRT113-G-UTC38	1002288D	57,545
FY15-16 - Pedestrian and Bicycle Guide for Rural Communities	20.701	FAR0023136	1002288G	6,110
Subtotal Office of the Secretary (OST) Administration Secretariate				<u>389,052</u>
Pipeline and Hazardous Materials Safety Administration				
<i>North Dakota State University</i>				
Mountain Plains Consortium GA	20.703	032312SA2	1001453	25,239
<b>Total U.S. Department of Transportation</b>				<u>1,008,705</u>
<b>U.S. National Aeronautics and Space Administration</b>				
National Aeronautics and Space Administration				
<i>Drexel University</i>				
The Ultimate Multiwavelength Quasar Survey	43.XXX	230094	1001770	7,891
<i>Iowa State University</i>				
Intermediate-Mass Star Formation	43.XXX	422-21-06A 422-21-06A	IASTUNV40216	28,924
<i>Jet Propulsion Laboratory</i>				
Stellar Distributions in Dark Matter Halos: Looking over the edge	43.XXX	1439078	1001240	11,391
After the Fall: Probing Dust and Gas in Post-Starburst Galaxies with Herschel	43.XXX	1457373	1001502	23,413
VIMS Spectra and Modeling of the Hottest Tiger Strips	43.XXX	1470370	1001789	6,826
SpIES: The Spitzer-IRAC Equatorial Survey	43.XXX	1499690	1002264	909
Global Cloud Ice Water Dataset for Model Evaluation and Obs4MIPs	43.XXX	1509017	1002478	7,825
JPL CLOUDSAT LEVEL 2 RADAR ONLY AND COMBINED RADAR LIDAR CLOUD	43.XXX	1270909	JPL482511C	94,406
<i>Ohio State University</i>				
Ground support of the AirSWOT mission by the University of Wyoming's Fluvial Remote S	43.XXX	PRELIM SPENDING	1002669	14,994
<i>Planetary Science Institute</i>				
CRYOCHEM: A Thermodynamic Equation of State of Fluid and Solid Solutions at Extreme	43.001	021714JU02	1002241	12,198
<i>Science Systems &amp; Applications</i>				
The KIAsh Campaign: A Rapid Response for Balloon Measurements of the Mt. Kelud Volc	43.XXX	21101-14-021	1002293	68,646
<i>Space Telescope Science Institute</i>				
Probing for Exoplanets Hiding in Dusty Debris Disks: Inner(<10 AU) Disk imaging, Chara	43.XXX	HST-GO-12228.21-A	1001292	1,358
LEGUS: Legacy ExtraGalactic UV Survey	43.XXX	HST-GO-13364.047-A	1002508	26,838
Rehabilitating Ultraviolet-Based Quasar Black Hole Mass Estimation	43.XXX	111213JU01	1002154	11,409
<i>Universities Space Research Association</i>				
Probing the Nature of Intermediate-Mass Star Formation Regions at 37um	43.XXX	SOF-0143 LUNDQUIST	1001864	3,234
<i>University of California, Los Angeles</i>				
Toward Hydrologic Understanding of the Greenland Ice Sheet	43.001	1295 G QA025	1001608	8,236
<i>University of Utah</i>				
Observational and Modeling Studies of Cirrus and Boundary Layer Clouds Using A-Train D	43.001	10029442-WY	1002183	21,865
<b>Total U.S. National Aeronautics and Space Administration</b>				<u>350,363</u>
<b>U.S. National Science Foundation</b>				
National Science Foundation				
<i>American Physical Society</i>				
Recruiting More Physics Education Majors at the University of Wyoming	47.049	PHY-0808790	1002541	4,884
<i>Arizona State University</i>				
Risk of Animal and Plant Infectious Diseases Through Trade (Rapid Trade)	47.074	15-573	1002482	43,094
<i>California Institute of Technology</i>				
NSF Center for Chemical Innovation: Powering the Planet	47.049	68D-1094587	1002230	111,024
<i>California, University of</i>				
CZO: Critical Zone Observatory--SnowlineProcesses in the Southern Sierra Nevada	47.050	F100GQA248	1001801	4,184
Southern Sierra Critical Zone Observatory	47.050	EAR-1331939-UWYO	1002098	43,976
<i>Cold Spring Harbor</i>				
TRPGR: Maize Cell Genomics: Resources for Visualizing Promoter Activity and Protein D	47.074	52160413	1000971	288,121
<i>Colorado State University</i>				
Targeted Partnership: Culturally Relevant Ecology, Learning Progressions and Environmen	47.076	G-3062-3	CSU478351C	13,649
Targeted Partnership: Culturally relevant ecology, learning progressions and environmental	47.076	G-3062-3/9680	CSU47835SUUP	15,787



UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

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U.S. Department/ Agency/Passthrough Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
National Science Foundation (continued)				
<i>Consortium for Ocean Leadership</i>				
USSSP IODP Expedition 345 Shipboard Science Support	47.050	BA-25 - T345A25	1001778	\$ 7,548
Exempt Portion of USSSP IODP Expedition 345 Shipboard Science Support	47.050	BA-25 - T345A25	1001778A	3,016
Drilling the ocean crust at Hess Deep, Pacific Ocean IODP Expedition 345	47.050	BA-25-T345B25	1001782	6,145
Exempt Portion of Drilling the ocean crust at Hess Deep, Pacific Ocean IODP Expedition 345	47.050	BA-25	1001782A	2,623
<i>Dartmouth College</i>				
Genetic Analysis of Natural Variation in the Control of Water Use Efficiency and Response	47.074	837R166	1001079	277,709
<i>New York Botanical Garden</i>				
Digitization TCN Collaborative: The Macrofungi Collection Consortium: Unlocking a Biodiversity	47.074	NYBG-1206197-11-RMS	1002046	562
<i>University of Houston</i>				
Remote Measurement of River Channel Bathymetry via LiDAR and Hyperspectral Image Data	47.050	R-12-00133	1001605	1,807
<i>University of North Carolina</i>				
SAMSI Bioinformatics Program Research Participation	47.049	5100552	1002704	47,629
<i>University of Northern Colorado</i>				
Mathematics Teacher Leadership Center	47.076	GKA09-0072	UNC48987USL	29,737
<i>University of Southern California</i>				
Geoinformatics: Community Computational Platforms for Developing Three-dimensional Models	47.050	33809276	1001756	17,702
Improving Earth Structure Model in California Through Full-3D Tomography	47.050	10228681	1002527	7,942
SI2-SSI: A Sustainable Community Software Framework for Petascale Earthquake Modeler	47.080	33755329	1001751	28,571
<i>University of Texas at Austin</i>				
RCN: Building a Sediment Experimentalist Network (SEN)	47.050	UTA13-000849	1001662	12,950
<b>Total U.S. National Science Foundation</b>				<b>968,660</b>
<b>U.S. Environmental Protection Agency</b>				
Office of Water				
<i>Wyoming Game and Fish Department</i>				
WY G+F WY COOP UNIT BASE FUNDS.HUBERT	66.XXX	32/07	WYGF49768	43,761
<b>Total U.S. Environmental Protection Agency</b>				<b>43,761</b>
<b>U.S. Department of Energy</b>				
<i>Battelle Energy Alliance</i>				
Joint Appointment Agreement with Idaho National Laboratory to Evaluate and Enhance the	81.XXX	116558-01	1001470A	710
Joint Appointment Agreement with Idaho National Laboratory to Evaluate and Enhance the	81.XXX	116558-01 M4	1001470B	7,666
<i>Battelle Memorial Institute</i>				
Wildfires and Regional Climate Variability, Mechanisms, Modeling and Prediction	81.XXX	219528	1002147	93,273
<i>Colorado State University</i>				
Multiscale Modeling and Uncertainty Quantification for Nuclear Fuel Performance	81.XXX	G-3850-2	1001362	26,565
<i>KeyLogic Systems, Inc.</i>				
Pre-feasibility Study of Integrated Extracted Water Treatment with the CCUS Demonstration	81.XXX	K6000-603	1002664	10,781
<i>National Security Technologies</i>				
Muon Tracking to Detect Special Nuclear Materials	81.XXX	145963 TO 1	1001861	(4,158)
145963 TO 2 - Muon Tracking to Detect Special Nuclear Materials	81.XXX	145963 TO 2	1001861A	90,050
<i>Pacific Northwest National Laboratory</i>				
The Center for Molecular Electrocatalysis	81.XXX	102475	PCFCNW48717	1,309
<i>University of Montana</i>				
MT,UNIV OF MEASUREMENT-BASED STABILITY ASSESSMENT-IC,PIERRE	81.122	SB27099A	MTUNV48440ICR	102,376
<i>West Virginia University</i>				
US China Clean Energy Research - Fan, Maohong	81.087	10-733-UW	1001651C	2,830
U.S. China Clean Energy Research Center Advanced Coal Technology Collaboration (CERC)	81.087	10-733-UW	1001651	719,386
UW China Clean Energy Research - Bell, David	81.087	10-733-UW	1001651B	29,039
<b>Total U.S. Department of Energy</b>				<b>1,079,827</b>
<b>U.S. Department of Education</b>				
Office of Elementary and Secondary Education				
<i>Wyoming Department of Education</i>				
Year 2 - Probability and Statistics: Common Core and Beyond	84.366B	1501505MSPA0	1002271A	14,515
Probability and Statistics: Common Core and Beyond	84.366B	1401504MSPA3	1002271	53,375
Launching Astronomy: Standards and STEM Integration	84.366B	1401504MSPZ4	1002274	81,694
Utilizing Place Pedagogies to Engage Real-world Watershed Investigations (UPPER Wind):	84.366B	1501505MSPA5	1002717	39,270
<b>Total U.S. Department of Education</b>				<b>188,854</b>
<b>U.S. Department of Health and Human Services</b>				
Centers for Disease Control and Prevention				
<i>Colorado State University</i>				
Modified Bioaerosol Sampling for Presence of Viruses in Agricultural Environments	93.262	G-88310-3	1002172	9,029
<i>Wyoming Coalition Against Domestic Violence</i>				
Pilot Community Program: Community-Based Primary Sexual Violence Prevention Education	93.136	CE002451-01	1002270	11,414
Pilot Community Program: Community-Based Primary Sexual Violence Prevention Education	93.136	012715JJ01	1002270A	8,226
<b>Subtotal Centers for Disease Control and Prevention</b>				<b>28,669</b>
Centers for Medicare and Medicaid Services				
<i>Cheyenne Regional Medical Center</i>				
Pharmacist-Contribution to Remotely Located Patient Care Teams	93.610	121812SA1	1001813A	34,294
<i>Wyoming Department of Health</i>				
Drug Utilization Review (DUR) and Pharmacy and Therapeutic (P&T) Committee Programs	93.778	010614JJ01	1002198	276,624
<b>Subtotal Centers for Medicare and Medicaid Services</b>				<b>310,918</b>

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U.S. Department/ Agency/Passthrough Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
<b>National Institutes of Health</b>				
<i>Colorado, Univ of, Denver</i>				
Porous, Patient Specific Interbody Fusion Cages with Enhanced Loading Characteris	93.846	FY14.707.001	1002455	\$ 10,799
<i>Foundation for Applied Molecular Evolution</i>				
In silico and In vitro Investigation of Non-conserved Interactions Characteristics	93.859	GERLOFF_GM0303	1001958	3,157
<i>Indiana University</i>				
Cyclic di-GMP-dependent regulation of metabolism and virulence in <i>Borrelia burgdorferi</i>	93.855	1R21AI117198-01	1002705	26,014
<i>Nevada, University of Las Vegas</i>				
Expansion of the Communication Function Classification System (CFCS) to Adolescents an	93.859	15-746Q-UW-PG31-00	1002555	74,281
<i>Rutgers, the State University</i>				
Retasking an FDA-approved Drug for Peripheral Nerve Regeneration	93.853	5486	1002603	60,661
<i>University of Georgia</i>				
Research Resource for Integrated Glycotechnology Year 4	93.XXX	RR549-386/4941146	1002229	78,072
<i>University of Nevada, Las Vegas</i>				
Telehealth Behavioral Phenotype Language Impairment Markers for Spanish-speakers	93.859	14-746Q-UW-PG12-00	1002239	1,100
CTR-IN Biostat Pilot Project: Visualizing and modeling vaginal microbiome data for impro	93.859	15-746A-UW-BS2-00	1002759	13,679
<i>University of New Mexico</i>				
Clinical and Translational Research Infrastructure Network IDeA-CTR	93.859	3RN79	1002163	29,982
Subtotal National Institutes of Health				297,745
<b>Substance Abuse and Mental Health Services Administration</b>				
<i>State of Oregon</i>				
Oregon SPF-SIG Evaluation	93.243	132917	1000955	377,132
<b>Total U.S. Department of Health and Human Services</b>				1,014,464
<b>U.S. Department of Homeland Security</b>				
Department of Homeland Security				
<i>Texas A&amp;M University</i>				
Foreign Animal and Zoonotic Disease Center Career Development Fellowship	97.061	06-S140607	1002227	38,049
<b>Total U.S. Department of Homeland Security</b>				38,049
<b>U.S. Agency for International Development</b>				
<i>Weber State University</i>				
Subsidies to Promote Peer Monitoring of Conservation Agriculture Compliance in Malawi	98.XXX	091114JJ01	1002488	27,732
<i>Virginia Polytech Institute</i>				
Conservation agriculture production systems in eastern Uganda and western Kenya	98.001	425966-19354	VATECH40029	71,893
<b>Total U.S. Agency for International Development</b>				99,625
<b>TOTAL RESEARCH AND DEVELOPMENT - PASS-THROUGH FUNDING</b>				19,087,613
<b>ARRA - RESEARCH AND DEVELOPMENT - PASS-THROUGH FUNDING</b>				
<b>ARRA - U.S. Department of Commerce</b>				
National Telecommunications and Information Administration				
<i>EdLab Group Foundation</i>				
LinkWYOMING Monitoring and Evaluation_2012-2013	11.558	EDLAB2012-30	1001811	25,430
LinkWYOMING Monitoring and Evaluation_2013-2014	11.558	EDLAB2013-40	1002219	18,082
<b>Total ARRA - U.S. Department of Commerce</b>				43,512
<b>ARRA - U.S. National Science Foundation</b>				
<i>Michigan Technological University</i>				
Bimetallic Overlayer Catalysts for Sustainable Fuel Production from Lactose	47.082	09030221	1001360	1,828
<b>Total ARRA - U.S. National Science Foundation</b>				1,828
<b>ARRA - U.S. Department of Energy</b>				
<i>University of Utah</i>				
Development of Chemical Model to Predict the Interactions between Supercritical Carbon D	81.087	091910UW2	1000366	17,774
<i>University of Illinois at Urbana-Champaign</i>				
ISGS-UW Energy Curriculum Development Project	81.133	2010-00326-02,A2348	1001658	2,623
<b>Total ARRA - U.S. Department of Energy</b>				20,397
<b>TOTAL ARRA RESEARCH AND DEVELOPMENT - PASS-THROUGH FUNDING</b>				65,737
<b>TOTAL RESEARCH AND DEVELOPMENT - PASS-THROUGH FUNDING</b>				19,153,350
<b>OTHER PASS-THROUGH FUNDING</b>				
<b>U.S. Department of Agriculture</b>				
Agriculture Marketing Service				
<i>Wyoming Department of Agriculture</i>				
Train the Trainer High Tunnel Construction and Use Program for Speciality Crop Food Proc	10.170	012913SA11	1001848	\$ 5,863
Screening Grape Cultivars for Adaptability to Edaphic and Climatic Factors in Wyoming	10.170	032213SA2	1001849	4,568
Preserving Wyoming's Specialty Crops Safely	10.170	12-25-B-1707	1002300	8,347
Quality Information for Active and Potential Specialty Crop Producers	10.170	040615JJ01	1002665	2,853
Subtotal Agriculture Marketing Service				21,631
Department of Agriculture				
<i>Colorado State University</i>				
Reducing Risk of Wildfires in Florida and California: Online Survey of Households to Meas	10.XXX	415355	1002265	40,000

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U.S. Department/ Agency/Passthrough Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
<b>Food and Nutrition Service</b>				
<i>Wyoming Department of Family Services</i>				
FY12 SNAP-Ed	10.551	101010UW1	1000868D	\$ 243
Wyoming Supplemental Nutrition Assistance Program Education 2013-14	10.551	101512SA1	1001747A	317,022
Wyoming Supplemental Nutrition Assistance Program Education 2014-15	10.551	PRELIM SPENDING	1001747B	1,261,456
Subtotal Food and Nutrition Service				<u>1,578,721</u>
<b>National Institute of Food and Agriculture</b>				
<i>Kansas State University</i>				
4-H Military Partnership Grant	10.500	S14087	1002190	4,109
4-H Military Partnership Grant - Supplemental	10.500	S14087.01	1002190A	3,567
2014 DoD Deployment Support Camp Grant: Military Kids Camp	10.500	S14120	1002224	12,696
2015 Military Connected Youth Local/Regional Program Support	10.500	2010-48661-21868	1002559	1,571
4-H Military Partnership, 2014-15	10.500	S15050	1002612	21,967
<i>Pennsylvania State University</i>				
AMS Grant Writing Workshops and Technical Assistance	10.500	5167-UW-USDA-2628	1002689	4,454
<i>Utah State University</i>				
Western SARE Professional Development Program and Competitive Grants Program	10.215	140867009	1002627	9,960
2010 Western SARE Indian Country Grants	10.500	100906015	1000781	6,040
2010 Western SARE PDP State Implementation Grants	10.500	100906014	1000782	19,750
2011 Western SARE PDP Administrative Support	10.500	110897002	1001324	45,749
2011 SARE/NACAA Fellows Program	10.500	110897003	1001349	37,408
WSARE Professional Development Programs State Implementation Grants	10.500	110897012	1001381	23,247
SARE State Plan 2011	10.500	110897012	1001381A	2,722
SARE FRTEP Professional Development Plan	10.500	110897013	1001394	3,900
2012 Western SARE PDP Special Outreach Travel	10.500	120834014	1001767	5,609
2012 Western SARE PDP Administrative Support	10.500	120834012	1001768	63,979
2012 Western SARE PDP State Implementation	10.500	120834013	1001769	34,227
2012 Western SARE PDP State Implementation	10.500	120834013	1001769A	3,112
Enhancing the Exploring Energy Efficiency and Alternatives (E3A) Curriculum	10.500	130677004	1002118	12,174
2013 Western SARE/NACAA Fellows Program	10.500	130677013	1002203	2,017
2010 Western SARE PDP Administrative Support	10.500	100906011	1000780	23,826
2010 Western SARE PDP Special Outreach Travel	10.500	100906012	1000783	23,327
2010 SARE/NACAA Fellows Program	10.500	100906013	1000784	7,913
2008 Western SARE PDP Grants	10.500	080827014	UTSTUNV46466AZ	(5,646)
<i>Washington State University</i>				
Annie's Project in Wyoming_2013	10.500	108815 G003210	1002050	4,918
Subtotal National Institute of Food and Agriculture				<u>372,596</u>
<b>Total U.S. Department of Agriculture</b>				<u>2,012,948</u>
<b>U.S. Department of Defense</b>				
<i>Office of Secretary of Defense</i>				
<i>Academy of Applied Science</i>				
Wyoming-Eastern Colorado Junior Science and Humanities Symposium 2014-2015	12.630	111314JU1	1002562	6,458
<b>Total U.S. Department of Defense</b>				<u>6,458</u>
<b>U.S. Department of Interior</b>				
<i>Bureau of Land Management</i>				
<i>Wyoming State Parks and Cultural Resources</i>				
Cultural Resource Internships	15.224	111110UW4	1000982	60,531
<i>Fish and Wildlife Service</i>				
<i>Colorado Division of Wildlife</i>				
Web-based Application for Viewing, Editing and Maintaining Native Cutthroat Databases	15.664	1400000670	1002292	20,832
<i>New Mexico Department of Game and Fish</i>				
Web-Based Application for Viewing, Editing and Maintaining Colorado River, Green Back	15.605	51600-0000046555	1002650	24,000
<i>Wyoming Game and Fish Department</i>				
Assessment of Wildlife Vulnerability to Energy Development (AWVED)	15.634	001346	1001078	3,765
Subtotal Fish and Wildlife Service				<u>48,597</u>
<i>Geological Survey (U.S.)</i>				
<i>America View, Inc.</i>				
StateView Program Development and Operations for the State of Wyoming	15.815	AV13-WY01	1002234	33,680
<i>Colorado State Univ</i>				
Support for REVAMP: Resources for Vulnerability, Adaptation and Mitigation Planning	15.820	G-0734-1	1001773	3,992
North Central Climate Science Center University Consortium Research Plan FY13	15.820	G-8829-2	1002251	35,123
Subtotal Geological Survey (U.S.)				<u>72,795</u>
<i>Office of Surface Mining</i>				
<i>Wyoming Department of Environmental Quality</i>				
AML Funds for Library Acquisitions	15.252	2010-08	1001026D	(192)
Energy Science Graduate Stipends and Fellowships	15.252	092211SA1	1001282	877,340
AML Funds for UW-Level II Planning for Engineering Facilities	15.252	AML100020	1002256	173,848
AML Funds for Level II Planning for Engineering Facilities	15.252	AML120029	1002257	53,704
AML Libraries Swap	15.252	PRELIM SPENDING	1002480	6,000,000
AML Utilities	15.252	PRELIM SPENDING	1002481	3,999,892
Subtotal Office of Surface Mining				<u>11,104,592</u>
<b>Total U.S. Department of Interior</b>				<u>11,286,515</u>

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U.S. Department/ Agency/Passthrough Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
<b>U.S. Department of Transportation</b>				
Federal Highway Administration				
<i>Wyoming Department of Transportation</i>				
Developing a Database and Web Viewing Tool for Ungulate Migrations in Wyoming	20.205	111412SA1	1001785	\$ 10,689
Developing a Database and Web Viewing Tool for Ungulate Migrations in Wyoming	20.205	111412SA1	1001785B	(14)
A Literature Review of Approach Slab and its Settlement for Roads and Bridges in Wyoming	20.205	041013SA1	1001897	20,339
Wyoming Local Technical Assistance Program (LTAP), 2014 Fed Portion	20.205	012614JU01	1002202	16,022
Wyoming Technology Transfer Center, 2014 Fed	20.205	012614JU02	1002204	57,155
Fed Portion: Wyoming Technology Transfer Center 2015	20.205	011815JU01	1002618	34,872
Federal Portion: Wyoming Local Technical Assistance Program (LTAP) 2015	20.205	011815JU03	1002622	8,950
Wyoming Rural Road Safety	20.205	021809UW1	WYDOT46893IC	182,095
Subtotal Federal Highway Administration				<u>330,108</u>
Federal Transit Administration				
<i>Wyoming Department of Transportation</i>				
FY15 WYDOT/FTA Section 5311 Statewide Rural Public Transit Operating Funding	20.509	5311-15-FTA-02	1002543	568,786
FTA/FY15 Section 5311 - Administration	20.509	5311-15-FTA-02	1002543A	143,754
FTA/FY15 Section 5311-Maintenance	20.509	5311-15-FTA-02	1002543B	133,804
Operating FY14_5311_Statewide Rural Public Transit UW/ACTA	20.509	5311-14-FTA-52	1002122	35,910
Administration FY14_5311_Statewide Rural Public Transit UW/ACTA	20.509	5311-14-FTA-52	1002122A	3,091
Maintenance FY14_5311_Statewide Rural Public Transit UW/ACTA	20.509	5311-14-FTA-52	1002122B	6,133
Operating FY14_5311 Statewide Rural Public Transit: Operation and maintenance	20.509	5311-14-FTA-02	1002123	144,329
Administration FY14_5311 Statewide Rural Public Transit:	20.509	5311-14-FTA-02	1002123A	41,717
Maintenance FY14_5311 Statewide Rural Public Transit:	20.509	5311-14-FTA-02	1002123B	35,037
FY15 WYDOT/FTA 5311 Statewide Rural Public Transit Funding for Albany County Trans	20.509	5311-15-FTA-52	1002542	110,546
FY15/WYDOT/FTA ACTA - Administration	20.509	5311-15-FTA-52	1002542A	7,832
FY15/WYDOT/FTA ACTA - Maintenance	20.509	5311-15-FTA-52	1002542B	2,958
FY14 Section 5310 Funds--Elderly and Persons with Disabilities	20.513	5310-13-FTA-78	1002113	39,822
FY14 5304 Planning Grant: Preliminary Studies and Design of Future UW Transit Maintena	20.515	5304-14-FTA-61	1002273	17,381
Traffic Counts	20.515	112108UW3	WYDOT46486USL	8,253
FY14 5339 Bus and Bus Facilities Formula Grant	20.526	5339-14-FTA-57	1002313	53,887
Subtotal Federal Transit Administration				<u>1,353,240</u>
National Highway Traffic Safety Administration (NHTSA)				
<i>Wyoming Association of Sheriffs and Chief of Police</i>				
FY-2013 Selective Traffic Enforcement Grant Program: DUI and Speed Enforcement	20.2XX	02-HVE Enforcement 410-Alcohol Enforcement	1001795	755
Selective Traffic Enforcement Grant Program: DUI and HVE	20.600	100713SA1	1002119	(448)
DUI Alcohol Traffic Enforcement	20.601	100713SA1	1002119A	6,419
Selective Traffic Enforcement: Video Cameras	20.600	VIDEO CAMERA 402	1002607B	5,000
Selective Traffic Enforcement Grant Program: DUI and Speed Enforcement	20.616	DUI 405D	1002607	728
Selective Traffic Enforcement: OP HVE	20.616	OP HVE405B	1002607A	1,867
Subtotal National Highway Traffic Safety Administration (NHTSA)				<u>14,321</u>
Pipeline and Hazardous Materials Safety Administration				
<i>One-Call of Wyoming Inc.</i>				
Collaborative Roads Data Collection System for Improved Damage Prevention and More Ef	20.720	DTPH5614GPPS21	1002632	18,644
<i>Wyoming Office of Homeland Security</i>				
Wyoming Commodity Flow Study	20.703	HM-HMP-0453-14-01-00	1002575	19,804
Subtotal Pipeline and Hazardous Materials Safety Administration				<u>38,448</u>
<b>Total U.S. Department of Transportation</b>				
				<u>1,736,117</u>
<b>U.S. National Aeronautics and Space Administration</b>				
<i>Space Telescope Science Institute</i>				
The Launch Pad Astronomy Workshop for Writers	43.XXX	HST-EO-13237.001-A	1002424	11,638
<b>Total U.S. National Aeronautics and Space Administration</b>				
				<u>11,638</u>
<b>U.S. National Endowment for the Arts and Humanities</b>				
National Endowment for the Arts				
<i>Wyoming Arts Council</i>				
The Museum as Classroom--Inquiry Learning at the UAM	45.025	8140039	1002052	214
University of Wyoming String Project (2013-14)	45.025	8452527	1002107	51
Summer Teaching Institute 2014	45.025	12245641	1002298	2,000
Folk Arts: American Studies Salary Support FY14	45.025	9244929	1002339	10,000
The Museum as Classroom--Inquiry Learning at the University Art Museum	45.025	13097139	1002409	5,700
Partnership: Artmobile Outreach Project 2014-2015	45.025	15325101	1002421	7,000
GTO: Series of Exhibitions and Public Programs on Ralston Crawford and Wild Animals in	45.025	13097421	1002448	6,290
GTO: Cultural Diversity Education Series	45.025	12328451	1002449	6,019
2014 Western Cast Iron Art Conference-Partnership	45.025	15781179	1002485	5,000
AP: Guitar Recital and Master Class	45.025	17608307	1002685	250
Subtotal National Endowment for the Arts				<u>42,524</u>
National Endowment for the Humanities				
<i>Wyoming Humanities Council</i>				
General Support for speaker series and graduate assistant	45.129	013011SA5	1001034	12,964
Art of the Hunt Programs	45.129	003-14	1002171	7,543
Don Quixote in the American West: A Fourth-Centenary Celebration (1615--2015)	45.129	009-14	1002358	9,691
Jose Antonio Vargas At the Symposium "Where Are We Now? Immigration Policy and Its I	45.129	015-14	1002393	10,000
"The Jewish Wife Unchained" and "Do Hercules and Samson Bow to the Same Diety?"	45.129	OP 010-14	1002593	750
World Languages Day	45.129	106-15	1002710	1,795
Faith and Reason: The Controversy Over Philosophy in Jewish History and The Significanc	45.129	OP 002-15	1002735	750
Subtotal National Endowment for the Humanities				<u>43,493</u>
<b>Total U.S. National Endowment for the Arts and Humanities</b>				
				<u>86,017</u>

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING  
Year Ended June 30, 2015

U.S. Department/ Agency/Passthrough Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
<b>U.S. National Science Foundation</b>				
<i>Tibbets, Teresa</i>				
TIBBETS NSF MINORITY POSTDOCTORAL RESEARCH FELLOWSHIP,MARTINEZ	47.074	082905UW1	TIBBETS46375	\$ 72
<b>Total U.S. National Science Foundation</b>				<u>72</u>
<b>U.S. Environmental Protection Agency</b>				
Office of the Administrator				
<i>Wyoming Department of Environmental Quality</i>				
Pollution Prevention Audits (P2) and Recommendations for Practices to Reduce Water, Ene	66.605	022614JJ03	1002243	13,131
<i>Wyoming Dept of Agriculture</i>				
School Integrated Pest Management Training in Wyoming through a Science-Based Expert-	66.605	BG-96825013-0	1002567	30,928
Pesticide Safety Education Program	66.605	BG-96825013-2	1002568	38,782
<b>Total U.S. Environmental Protection Agency</b>				<u>82,841</u>
<b>U.S. Department of Energy</b>				
<i>Battelle Energy Alliance</i>				
INL-Joint Appointment for Enhancing Energy Studies in Collaboration with the Center for I	81.XXX	116558-XX	1002690	88,280
<b>Total U.S. Department of Energy</b>				<u>88,280</u>
<b>U.S. Department of Education</b>				
Other				
<i>Wyoming Department of Education</i>				
Wyoming Educational Intervention Assessment Team (WEIAT) Clinics Assistive Technolo	84.XXX	102714JJ002	1002528	6,073
Wyoming Clearinghouse for Accessible Instructional Materials: State Access Point to the N	84.XXX	11102014JJ01	1002533	47,131
Subtotal Other				<u>53,204</u>
Institute of Education Sciences				
<i>Northern Arizona University</i>				
Development of a Dual Language Narrative Curriculum	84.305A	1002479-02	1002463	49,497
Office of Elementary and Secondary Education				
<i>Colorado, Univ of, Denver</i>				
E-Learning Communities for Academic Language Learning in Math and Science	84.365Z	FY13.626.001	1001812	38,189
<i>National Writing Project</i>				
Wyoming Writing Project: SEED Teacher Leadership Development	84.367D	92-WY01-SEED2015	1002726	794
<i>Wyoming Department of Education</i>				
Flooding the Fields with Problem Based Learning Yr 2	84.366B	110150T2BA1	1001055A	(7,005)
Place Learning and Civic Engagemet Yr 3	84.366B	1301503MSPA	1001068B	99,768
Robotics for 21st Century Students, Year 3	84.366B	1201502MSPA0	1001566	(16,844)
Subtotal Office of Elementary and Secondary Education				<u>114,902</u>
Office of Special Education and Rehabilitative Services				
<i>Wyoming Department of Education</i>				
Community of Practice in Transition, Year 2 (regular)	84.027A	121613JJ06	1002188	75,811
<i>Wyoming Department of Health</i>				
WY Health WY Lions Early Childhood Vision Screening Project Supplement,Heinlein	84.181A	120205UW1	WYHLTH46847	4
<i>Wyoming Workforce Services</i>				
Conduct focus groups and surveys of customers and providers to assess the rehabilitation ne	84.126A	052015JJ02	1002744	57
Subtotal Office of Special Education and Rehabilitative Service				<u>75,872</u>
<b>Total U.S. Department of Education</b>				<u>293,475</u>
<b>U.S. Department of Health and Human Services</b>				
Administration for Children and Families				
<i>Wyoming Department of Health</i>				
Early Childhood Vision Screening Contract	93.558	050909UW4	WYHLTH46368	47
Centers for Disease Control and Prevention				
<i>Colorado State University</i>				
High Plains Intermountain Center for Agricultural Health and Safety: Digital Graphic Nove	93.262	G-00452-4	1002586	13,270
<i>Montana, State of</i>				
Montana Public Housing Tenant Survey	93.531	14-07-3-31-050-0	1002048	9,861
<i>New Mexico Department of Health</i>				
New Mexico 1305-Funded State Public Health Actions to Prevent and Control Diabetes, He	93.945	17462	1002514	54,015
<i>North Dakota Department of Health</i>				
2015 North Dakota Blood Pressure Public Perception Survey	93.945	PF13.309	1002709	45,182
<i>North Dakota, State of</i>				
Conduct the 2015 North Dakota Adult Tobacco Phone Survey	93.283	PF 13.298	1002653	74,381
<i>Wyoming Department of Health</i>				
Evaluation of the State Public Health Actions to Prevent and Control Diabetes, Heart Disea	93.945	032214JJ02	1002268	66,180
Subtotal Centers for Disease Control and Prevention				<u>262,889</u>
Centers for Medicare and Medicaid Services				
<i>Wyoming Department of Health</i>				
Administration of the Inventory for Client and Agency Planning (ICAP) Assessment Tool fc	93.778	092812SA1	1001699	52,197
Federal Portion Administration of the Inventory for Client and Agency Planning (ICAP) Ass	93.778	0806013	1002011A	135,320
Subtotal Centers for Medicare and Medicaid Services				<u>187,517</u>

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING  
Year Ended June 30, 2015

U.S. Department/ Agency/Passthrough Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
<b>Health Resources and Services Administration</b>				
<i>Parents as Teachers National C</i>				
Wyoming Maternal, Infant and Early Childhood Home Visiting Programs Evaluation and C	93.505	100213SA3	1002120	\$ 145,487
<i>University of Washington, Seattle</i>				
Wyoming States Area Health Education Center (Wyoming)	93.107	111313JJ03	1002162	54,603
<i>Wyoming Department of Health</i>				
Early Childhood Vision Screening	93.994	011711SA4	1001020	422
Wyoming Vision Collaborative	93.994	00119117	1002602	62,385
Subtotal Health Resources and Services Administration				<u>262,897</u>
<b>National Institutes of Health</b>				
<i>Colorado, Univ of, Denver</i>				
ACAP Generation and Extracellular Citrullinated Proteins in the Lung and Cervicovaginal A	93.855	1000425928	1002642	30,056
<i>Nevada, University of Las Vegas</i>				
Task-specific Bimanual Training to Improve Upper Limb Function Post Stroke	93.859	15-746Q-UW-MG3-00	1002634	10,986
<i>North Dakota State University</i>				
North Dakota Strategic Prevention Framework State Incentive Grant Evaluation, 2015	93.243	FAR0023911	1002616	65,562
<i>University of Nevada, Las Vegas</i>				
Spicy Food Choice, Medication Use and Nutritional Counseling--Perceptions of Obese and I	93.859	14-746Q-UW-MG7-00	1002729	6,307
<i>University of Utah</i>				
National Network of Library of Medicine Year 4	93.879	10019930-07	1002325	99,821
National Network of Library of Medicine Year 5	93.879	PRELIMINARY SPENDING	1002751	17,592
<i>Veterans Medical Research Foun</i>				
A Proof of Concept and Feasibility Trial of Compassion Meditation for PTSD	93.213	08807001-312729	1002670	7,738
Subtotal National Institutes of Health				<u>238,062</u>
<b>Substance Abuse and Mental Health Services Administration</b>				
<i>Central Valley Health District</i>				
Alcohol Prevention Surveys	93.243	011014JJ06	1002611	42,950
<i>North Dakota State Univ</i>				
North Dakota Strategic Prevention Framework State Incentive Grant Evaluation 2013	93.243	FAR0021043	1001867	60,546
<i>Northern Arapaho</i>				
Northern Arapaho SPF-TIG Program Evaluation	93.XXX	121409UW1	NOARAP40016	31,232
Northern Arapaho SPF-TIG Program Evaluation	93.XXX	121409UW1	NOARAP40016MGT	7,490
<i>West Park Hospital District</i>				
Evaluation of the Park County Drug Free Communities Grant	93.276	012913SA5	1001840	1,798
<i>Wyoming Department of Health</i>				
Comprehensive Evaluation of Wyoming Cancer Prevention and Control Programs and Partn	93.243	061313SA2	1001944	61,971
SAMHSA Supplement for Wyoming State Epidemiological Outcomes Workgroup (SEOW-	93.243	9025	1002245	134,445
WY HEALTH WY SUICIDE PREVENTION SURVEY,ANATCHKOVA/FURGESON	93.243	032708UW2	WYHLTH46933	6
Core Prevention Evaluation Services 2012-13	93.959	113012KP01	1001755	8,829
Substance Abuse Prevention Evaluation - Federal Portion	93.959	082014JJ04	1002389	31,029
Subtotal Substance Abuse and Mental Health Services Administration				<u>380,296</u>
<b>Total U.S. Department of Health and Human Services</b>				<u>1,331,708</u>
<b>U.S. Corporation for National and Community Service</b>				
<i>AmeriCorps</i>				
<i>Serve WY</i>				
Wyoming Conservation Corps (AmeriCorps Subgrant)	94.006	12AC141519	1001780	2,991
Wyoming Conservation Corps (AmeriCorps Subgrant)	94.006	13AC152664	1002105	(5,823)
Wyoming Conservation Corps Americorps Program	94.006	14AC62252	1002628	84,377
<b>Total U.S. Corporation for National and Community Service</b>				<u>81,545</u>
<b>TOTAL OTHER - PASS-THROUGH FUNDING BEFORE ARRA FUNDING</b>				
				<u>17,017,614</u>
<b><u>ARRA - RESEARCH AND DEVELOPMENT - PASS-THROUGH FUNDING</u></b>				
<b>ARRA - U.S. Department of Health and Human Services</b>				
<i>Office of the Secretary</i>				
<i>WY Dept of Enterprise Technology</i>				
Health Information Exchange (HIE) Cooperative Agreement Program Evaluation	93.719	090613SA1	1002074	24,553
<b>TOTAL ARRA OTHER - PASS-THROUGH FUNDING</b>				
				<u>24,553</u>
<b>TOTAL OTHER PASS-THROUGH FUNDING</b>				
				<u>17,042,167</u>
<b>TOTAL PASS-THROUGH FUNDING</b>				
				<u>\$ 36,195,517</u>

See Notes to Schedule of Expenditures of Federal Awards.

# UNIVERSITY OF WYOMING

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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### **Note 1. Basis of Presentation**

The purpose of the schedule of expenditures of Federal awards (the “Schedule”) is to present a summary of the activities of the University of Wyoming (the “University”) for the year ended June 30, 2015, which have been financed by the U.S. Government. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes of net assets, or cash flows of the University.

For purposes of the Schedule, Federal awards have been classified into two types:

1. Direct Federal awards consisting of Federal assistance and Federal student financial assistance, and
2. Pass-through funds received from non-Federal organizations made under Federally sponsored programs conducted by those organizations.

### **Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-21, *Cost Principles for Educational Institutions*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

### **Note 3. Federal Student Loan Program**

Student loans are funded by the Federal Government under the Federal Perkins Loan Program (CFDA #84.038) and are administered directly by the University. The University’s Federal Perkins Loan Program had an outstanding loan balance of \$7,256,652 as of June 30, 2015. Loans disbursed from the Federal Perkins Loan Program were \$1,074,622 for the fiscal year ended June 30, 2015. There were no Federal capital contributions for the year ended June 30, 2015.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2015

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I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

A. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes   X   No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes   X   None Reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ Yes   X   No

B. Federal Awards

Internal control over major Federal programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes   X   No
- Significant deficiency(ies) identified?   X   Yes \_\_\_\_\_ None Reported

Type of auditor's report issued on compliance for major Federal programs: Unmodified

- Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?   X   Yes \_\_\_\_\_ No

Identification of major Federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
Cluster	Research and Development
Cluster	Student Financial Assistance
15.252	Abandoned Mine Land Reclamation Program
Cluster	TRIO Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$3,000,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_ Yes   X   No



UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2015

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II. FINANCIAL STATEMENT FINDINGS

None

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

2015-001: Schedule of Expenditures of Federal Awards

<p><b>Catalog of Federal Assistance (CFDA) Number and Title:</b></p> <ol style="list-style-type: none"><li>1. CFDA #15.252 Abandoned Mine Land Reclamation (AMLR) Program CFDA #20.515</li><li>2. CFDA #47.049 Mathematical and Physical Sciences CFDA #47.070 Computer and Information Science and Engineering</li><li>3. CFDA #11.558 State Broadband Data and Development Grant Program ARRA CDFA #15.252 Abandoned Mine Land Reclamation (AMLR) Program CFDA #66.XXX CFDA #84.042 TRIO – Student Support Services CFDA #93.859 Biomedical Research and Research Training</li><li>4. CFDA #93.994 Maternal and Child Health Services Block Grant to the States</li><li>5. N/A</li><li>6. CFDA #10.202 Cooperative Forestry Research CFDA #10.203 Payments to Agriculture Experiment Stations Under the Hatch Act</li></ol>
<p><b>Federal Agency Name:</b></p> <ol style="list-style-type: none"><li>1. U.S. Department of Interior, Office of Surface Mining U.S. Department of Transportation, Federal Transit Administration</li><li>2. National Science Foundation</li><li>3. U.S. Department of Commerce, National Telecommunications and Information Administration U.S. Department of Interior, Office of Surface Mining U.S. Environmental Protection Agency, Office of Water U.S. Department of Education U.S. Department of Health and Human Services, National Institutes of Health</li><li>4. U.S. Department of Agriculture, Health Resources and Services</li><li>5. N/A</li><li>6. U.S. Department of Agriculture, National Institute of Food and Agriculture</li></ol>
<p><b>Pass-Through Entity Name (if applicable):</b></p> <ol style="list-style-type: none"><li>1. Wyoming Department of Environmental Quality Wyoming Department of Transportation</li><li>2. N/A</li><li>3. EdLab Group Foundation Wyoming Department of Environmental Quality Wyoming Game and Fish Department N/A N/A</li><li>4. Wyoming Department of Health</li><li>5. N/A</li><li>6. N/A</li></ol>

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2015

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<p><b>Award Number/Name (Sponsor ID):</b></p> <ol style="list-style-type: none"><li>092211SA1; AML120029 5304-14-FTA-61</li><li>DMS-1400281 CNS-1441069</li><li>EDLAB2012-30 061712SA8 32/07 P042A100249-14 3P20GM103432-13S1 011711SA4</li><li>N/A</li><li>32100060563210014000; 32100060563210015000</li><li>31100060563110014000; 31100060563110015000</li></ol>
<p><b>University Project ID:</b></p> <ol style="list-style-type: none"><li>1001282; 1002257 1002273</li><li>1002453 1002546</li><li>1001811 1001541B WYGF49768 1002349A 1002308G; 1002308H; 1002308I; 1002308K; 1002308L</li><li>1001020</li><li>1002340</li><li>14MSADMN; 15MSADMN 14HFADMN, 15HFADMN</li></ol>
<p><b>Award Year(s):</b></p> <ol style="list-style-type: none"><li>July 1, 2011 – June 30, 2017; July 1, 2012 – June 30, 2020 March 6, 2014 – December 31, 2015</li><li>August 15, 2014 – July 31, 2017 January 1, 2015 – December 31, 2017</li><li>November 1, 2012 – October 30, 2014 March 8, 2012 – June 30, 2016 July 1, 2006 – June 30, 2015 September 1, 2014 – August 31, 2015 May 1, 2011 – June 30, 2015</li><li>March 3, 2011 – June 30, 2014</li><li>N/A</li><li>October 1, 2013 – September 30, 2015; October 1, 2014 – September 30, 2016 October 1, 2013 – September 30, 2015; October 1, 2014 – September 30, 2016</li></ol>

**Condition** – The University did not provide a Schedule of Expenditures of Federal Awards (SEFA) which properly identified all Federal funds expended. During the course of testing performed on the initial SEFA provided for audit, we noted the following:

# UNIVERSITY OF WYOMING

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2015

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1. Three awards (University Project IDs 1001282, 1002257, and 1002273) were reported within the *Research and Development Pass-Through Funding*, when they should have been reported within the *Other Pass-Through Funding*. No other errors were noted; however, it is not possible to project this type of error to the population of Federal awards.
2. Two awards (University Project IDs 1002453 and 1002546) were reported within the *Other Direct Funding*, when they should have been reported within the *Research and Development Direct Funding*. We reviewed all other National Science Foundation awards, noting no additional errors.
3. Nine awards were reported with an incorrect CFDA number as follows:
  - University Project ID 1001811 – Original CFDA #11.5XX; Proper CFDA #11.558
  - University Project ID 1001541B – Original CFDA #12.252; Proper CFDA #15.252
  - University Project ID WYGF49768 – Original CFDA #15.6XX; Proper CFDA #66.XXX
  - University Project ID 1002349A – Original CFDA #84.42S; Proper CFDA #84.042
  - University Project IDs 1002308G/H/I/K/L – Original CFDA #93.589; Proper CFDA #93.859No other errors were noted; however, it is not possible to project this type of error to the population of Federal awards.
4. One award (University Project ID 1001020) was reported under the Federal Agency of the U.S. Department of Agriculture, when it should have been reported under the U.S. Department of Health and Human Services. We reviewed all other awards, noting no additional errors.
5. One award (University Project ID 1002340) was reported as a Federal award, when it should have been reported as a non-Federal award. We reviewed all other awards, noting no additional errors.
6. Four awards (University Project IDs 14MSADMN, 15MSADMN, 14HFADMN, and 15MFADMN) were reported with improper expenditure amounts. The Office of Sponsored Programs reviewed all other awards, noting no additional errors.

We noted that the improperly reported awards and expenditures did not impact the original major program determination.

**Criteria** – Per 31 USC 7502 (Single Audit Act Amendments of 1996 (Pub. L. 104-156)), each non-Federal entity that expends a total amount of Federal awards equal to or in excess of \$500,000 shall provide its auditor a schedule of Federal expenditures that is presented fairly in all material respects in relation to the financial statements taken as a whole.

As clarified in the OMB Circular A-133 Subpart C. 300, the auditee shall identify in its accounts all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable the CFDA title and number, award number and year, name of Federal agency, and name of the pass-through agency.

In addition, specific to the second instance, 2 CFR section 200.87 states that effective for proposals due on or after January 14, 2013, all awards issued by the National Science Foundation meet the definition of “Research and Development.”

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2015

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**Cause** – With respect to the first instance, University personnel indicated that once the “Org” field is completed for a Federal award within PISTOL (the University’s accounting system), it cannot be modified. The “Org” field is what assigns the “Function” or classification of awards within the SEFA as “Other” or “Research.” Any awards that have been identified with incorrect “Org” classifications must be manually changed within the SEFA and awards in question were inadvertently overlooked.

With respect to the second instance, University personnel had not applied the recently issued guidance requiring that for proposals due on or after January 14, 2013, all awards issued by the National Science Foundation should be classified as “Research and Development.”

With respect to the third, fourth, and fifth instances, the errors appear to be a result of human error when data entering the CFDA number, the Federal awarding agency, and the Fund, respectively.

With respect to the sixth instance, while the expenditures were reported properly in total for each of the two programs, they were improperly allocated between the individual annual awards. University personnel noted that these awards are administered outside of the Office of Sponsored Programs by the Department of Agriculture. The expenditures of the awards by the Department of Agriculture did not correlate with how they were being drawn down from the Federal agency by the Office of Sponsored Programs (which was to apply the expenditures to the oldest awards first).

**Effect** – An inaccurate or incomplete Schedule of Expenditures of Federal Awards could result in the improper identification and/or exclusion of major programs and the related audit requirements.

**Recommendation** – We recommend that the University continue to document, and revise as necessary, the control system in place over the preparation of the SEFA to ensure all required manual adjustments can be identified and made on an annual basis. The University should also determine if any additional review processes should be implemented to ensure that the SEFA is accurate and complete.

**Questioned Costs** – \$0

**Auditee Response** – See *Exhibit I – Corrective Action Plans*

**2015-002: Student Financial Assistance Cluster - Reporting**

<b>Catalog of Federal Assistance (CFDA) Number and Title:</b> CFDA #84.038 Federal Perkins Loans (FPL) – Federal Capital Contributions
<b>Federal Agency Name:</b> U.S. Department of Education
<b>Pass-Through Entity Name (if applicable):</b> N/A
<b>Award Number/Name (Sponsor ID):</b> N/A
<b>University Project ID:</b> N/A
<b>Award Year(s):</b> July 1, 2014 – June 30, 2015

**Condition** – Part III of the Fiscal Operations Report and Application to Participate (FISAP), which relates to the Federal Perkins Loan Program (CFDA #84.038), reports information about the Perkins loan portfolio at the University. Many of the line items report the applicable debit or credit balances, as well as the associated number of borrowers. During our review of the Fiscal Operations Report and Application to Participate (FISAP) filed for the 2013-2014 award year on December 10, 2014, we noted that the majority of the debit and credit balances reported in Part III did not agree to supporting documentation from Campus

UNIVERSITY OF WYOMING

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended June 30, 2015**

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Loan Manager (CLM), the University’s loan servicing software system. The amounts reported in Sections A – C within columns (a) “Amount,” (c) “Debit Balances,” and (d) “Credit Balances” were supported by the University’s financial reporting system PISTOL, with the exception of the total ending principal amount outstanding (which did not agree by \$25,911). While we noted that the majority of the number of borrowers reported in Part III of the FISAP agreed to supporting documentation from CLM, we were unable to determine the propriety of this information due to the lack of supporting documentation for the related debit and credit balances.

**Criteria** – Per 34CFR673.3(b), the application for the Federal Perkins Loan program must be on a form approved by the Secretary and must contain the information needed by the Secretary to determine the institution’s allocation or reallocation of funds under sections 462 of the HEA. All information reported on the application should be complete and accurate.

**Cause** – The Financial Services Business Office is responsible for preparing Part III of the FISAP. They have a process in place to review the balances reported in the FISAP before its final submission. However, the control system was not operating effectively as it failed to ensure that the amounts reported were supported by proper documentation from CLM and PISTOL.

**Effect** – If the debit and credit balances and the corresponding number of borrowers reported in Part III of the FISAP related to the Federal Perkins Loan Program are not accurate and do not agree to the University’s supporting documentation, it may affect the University’s ability to continue participation in the Federal Perkins Loan Program.

**Recommendation** – We are aware that the University has replaced CLM as its loan servicing software system, effective for fiscal year 2015. We recommend that the University revise its current review process with respect to the balances reported in Part III of the FISAP related to the Federal Perkins Loan Program to ensure that all balances are substantiated by supporting documentation from the new servicing system and that those balances are reconciled, and agree to, the University’s financial reporting system, PISTOL, as applicable.

**Questioned Costs** – \$0

**Auditee Response** – See *Exhibit I – Corrective Action Plans*

**2015-003: Student Financial Assistance Cluster – Special Tests: Student Loan Repayments**

<b>Catalog of Federal Assistance (CFDA) Number and Title:</b> CFDA #84.038 Federal Perkins Loans (FPL) – Federal Capital Contributions
<b>Federal Agency Name:</b> U.S. Department of Education
<b>Pass-Through Entity Name (if applicable):</b> N/A
<b>Award Number/Name (Sponsor ID):</b> N/A
<b>University Project ID:</b> N/A
<b>Award Year(s):</b> July 1, 2014 – June 30, 2015

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**Condition** – Of the 25 borrowers selected for testing compliance with the student loan repayment requirements within the Federal Perkins Loans Program (CFDA #84.038), we noted one instance (W04789052) in which the University did not send an exit counseling notification to the borrower and as a result, exit counseling was not completed by the borrower. The June 30, 2015 loan balance for the student in question was \$3,755.

**Criteria** – Per 34CFR674.42(b)(1), an institution must ensure that exit counseling is conducted with each borrower either in person, by audiovisual presentation, or by interactive electronic means. The institution must ensure that exit counseling is conducted shortly before the borrower ceases at least half-time study at the institution. As an alternative, in the case of a student enrolled in a correspondence program or a study-abroad program that the institution approves for credit, the borrower may be provided with written counseling material by mail within 30 days after the borrower completes the program. If a borrower withdraws from the institution without the institution's prior knowledge or fails to complete an exit counseling session as required, the institution must ensure that exit counseling is provided through either interactive electronic means or by mailing counseling materials to the borrower at the borrower's last known address within 30 days after learning that the borrower has withdrawn from the institution or failed to complete exit counseling as required.

**Cause** – The borrower's separation date was manually entered by Financial Services Business Office personnel, which did not trigger the University's third-party service provider to initiate exit counseling procedures.

**Effect** – Failure to ensure that borrowers complete the required exit counseling could result in an increased default rate as the borrower does not have all information necessary to make informed decisions regarding their loans.

**Recommendation** – We recommend that the Financial Services Business Office revise its control process to ensure that all manual manipulations to borrower information maintained by the University's third-party service provider appropriately trigger all necessary subsequent action.

**Questioned Costs** – \$0

**Auditee Response** – See *Exhibit I – Corrective Action Plans*

**2015-004: Student Financial Assistance Cluster – Special Tests: Enrollment Reporting**

<b>Catalog of Federal Assistance (CFDA) Number and Title:</b> CFDA #84.063 Federal Pell Grant Program (FPL) CFDA #84.268 Federal Direct Student Loans (FDL)
<b>Federal Agency Name:</b> U.S. Department of Education
<b>Pass-Through Entity Name (if applicable):</b> N/A
<b>Award Number/Name (Sponsor ID):</b> P063P142458 (FPL) P268K152458 (FDL)
<b>University Project ID(s):</b> 1002472 (FPL) 1002470 (FDL)
<b>Award Year(s):</b> July 1, 2014 – June 30, 2015

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**Condition** – Of the 40 withdrawn and graduated students selected for testing compliance with the campus-level enrollment reporting requirements within the Federal Pell Grant Program (CFDA #84.063) and the Federal Direct Student Loans Program (CFDA #84.268), we noted:

- Eight instances (student ID numbers W02620557, W07347734, W00374789, W07025545, W07665387, W06287367, W07529594, and W04739744) in which the student's status change was not reported as of the correct effective date.
- Four instances (student ID numbers W08214390, W08106807, W02628299, and W04229577) where the student's status change was not accurately reported.
- Two instances (student ID numbers W02620557 and W01707673) in which the status change was not certified timely.

The errors did not result in any questioned costs.

Of the 40 withdrawn and graduated students selected for testing compliance with the program-level enrollment reporting requirements within the Federal Pell Grant Program (CFDA #84.063) and the Federal Direct Student Loans Program (CFDA #84.268), we noted:

- Nine instances (student ID numbers W02620557, W01190576, W00374789, W07025545, W07665387, W06287367, W02628299, W07529594, and W00026308) in which the student's status change was not reported as of the correct effective date.
- Nine instances (student IDs W08214390, W07347734, W08106807, W04739744, W04229577, W05985688, W06375189, W06986961, and W00752145) where the student's status change was not accurately reported.

The errors did not result in any questioned costs.

**Criteria** – The Higher Education Act of 1965 (HEA) charges the U.S. Department of Education with the creation and maintenance of the National Student Loan Data System (NSLDS). NSLDS is the U.S. Department of Education's central database for Federal student aid disbursed under Title IV of the (HEA), as amended. Per section 1.5 of the July 2014 NSLDS Enrollment Reporting Guide, at a minimum, schools are required to certify enrollment for all Title IV aid recipients every 60 days. Timely reporting of changes ensures the accuracy of student information. Section 2.4 states that the accurate administration of the Title IV aid programs depends heavily on the accuracy of the enrollment information reported by schools. Schools must review, update, and verify student enrollment statuses, program information, and effective dates that appear on the Enrollment Reporting roster file. In addition, Section 2.3.1 states that schools are required to report all Title IV aid recipients' enrollment at the program-level in addition to the campus-level.

**Cause** – The University utilizes a third-party service provider, National Student Clearinghouse (NSC), as an intermediary for providing the enrollment information to NSLDS. The Student Financial Aid Office and the Office of the Registrar does not have a control system in place to: a) properly monitor the performance of the third-party service provider, or b) ensure accurate and timely reporting of student status changes to NSLDS.

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**Effect** – The condition affects students who have received Federal student loan aid. For students moving into repayment, the withdrawn/graduated status and/or effective date determines: a) when the grace period begins and how soon a student must begin repaying loan funds, and b) the ability to receive future aid and/or subsidized interest. If the University does not report proper statuses or effective dates to NSLDS, the students may enter their grace period earlier/later than required. In addition, new borrowers on or after July 1, 2013 become ineligible to receive additional Direct Subsidized Loans if the period during which the borrower has received such loans exceeds 150 percent of the published length of the borrower’s educational program, which is monitored via the program-level enrollment reporting. The borrower also becomes responsible for accruing interest during all periods as of the date the borrower exceeds the 150 percent limit (34 CFR section 685.200(f)).

**Recommendation** – We recommend the Student Financial Aid Office and Office of the Registrar implement a control to ensure timely and accurate submission of enrollment data and that enrollment data reported to the University’s third-party service provider is appropriately reported to NSLDS. Additionally, we recommend the Student Financial Aid Office and Office of the Registrar strengthen their monitoring of third-party service providers to ensure they have proper controls in place (i.e. obtain and review their annual audit report).

**Questioned Costs** – \$0

**Auditee Response** – See *Exhibit I – Corrective Action Plans*

**2015-005: Research and Development Cluster – Suspension and Debarment  
Abandoned Mine Land Reclamation Program – Suspension and Debarment**

<b>Catalog of Federal Assistance (CFDA) Number and Title:</b> Research & Development Cluster, #15.252 Abandoned Mine Land Reclamation Program
<b>Federal Agency Name:</b> U.S. Department of Interior, Office of Surface Mining
<b>Pass-Through Entity Name (if applicable):</b> Wyoming Department of Environmental Quality
<b>Award Number/Name (Sponsor ID):</b> 1. 092914JJ03 2. 070108UW3 3. 062212SA1
<b>University Project ID:</b> 1. 1001541D 2. WYDEQ49812 3. 1001564
<b>Award Year(s):</b> 1. May 14, 2012 – June 30, 2016 2. April 1, 2008 – February 28, 2015 3. March 8, 2012 – June 30, 2016



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<b>Catalog of Federal Assistance (CFDA) Number and Title:</b> #15.252 Abandoned Mine Land Reclamation Program
<b>Federal Agency Name:</b> U.S. Department of Interior, Office of Surface Mining
<b>Pass-Through Entity Name (if applicable):</b> Wyoming Department of Environmental Quality
<b>Award Number/Name (Sponsor ID):</b> PRELIM SPEND
<b>University Project ID:</b> 1002480
<b>Award Year(s):</b> July 1, 2014 – July 31, 2018

**Condition** – Of the eight vendors selected for testing compliance with the suspension and debarment requirements within the Research and Development Cluster, we noted that the University did not obtain or retain the required suspension and debarment certification for three of the vendors. The entire population of transactions subject to testing was \$12,816,157 which consisted of 62 vendors, eight of which were subjected to testing. However, we noted that due to the cause of the errors, any Federal expenditures incurred to a vendor that exceeded \$25,000 would be susceptible to this control deficiency.

Of the four vendors selected for testing compliance with the suspension and debarment requirements within the Abandoned Mine Land Reclamation Program (CFDA #15.252), we noted that the University did not obtain the required suspension and debarment certification for three of the four vendors. The entire population of transactions subject to testing was \$5,513,035, which consisted of 20 vendors, four of which were subjected to testing. However, we noted that due to the cause of the errors, any pass-through Federal expenditures disbursed via the University’s payment request process would be susceptible to this control deficiency.

This did not result in a compliance finding or questioned costs as the vendors with which the University contracted were not suspended or debarred.

**Criteria** – The University must design internal controls to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Per review of 2CFR215.13, non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. Covered transactions include procurement contracts for goods or services equal to or in excess of \$25,000 and all non-procurement transactions (e.g. subawards to recipients).

**Cause** –

*Research and Development Cluster* – The University’s Procurement Department has a control system in place to check suspension and debarment via the Excluded Parties List System (EPLS) and document electronically within the University’s accounting system that suspension and debarment was checked, in addition to attaching a copy of the EPLS results to the purchase order. With respect to University Project ID 1001541D, we observed in the accounting system that the Procurement Department had documented that suspension and debarment had been checked; however, the control system did not function as designed in that the Procurement Department could not provide the related EPLS printout. In conversations with the Procurement Department personnel, it appears that the attachment showing the EPLS results were accidentally overwritten. With respect to University Project IDs WYDEQ49812 and 1001564, the expenditures were incurred under unique joint venture contracts that were not required to be subjected to the University’s normal procurement process. Due to the nature of the contracts, the University also did not believe that the suspension and debarment requirements were applicable.

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*Abandoned Mine Land Reclamation Program* – The contracts in question were initiated outside the normal procurement process (via the payment request process), which is where the suspension and debarment certification process is typically performed. Although the University has a control system in place which clearly states the suspension and debarment policies and requirements, it is only applied to contracts initiated through the normal procurement process and to those contracts initiated through the payment request process that use direct Federal funding (Fund 4201). The University does not currently have a control system in place to ensure required suspension and debarment certifications are obtained for contracts initiated through the payment request process using pass-through Federal funding (Fund 4211).

**Effect** – If the University is not verifying that vendors with which it contracts are neither suspended nor debarred, it is possible that the University could contract with a vendor that is suspended or debarred, in which case the University may be required to return the funds expended to that vendor to the Federal oversight or pass-through agency.

**Recommendation** – We recommend the University review and revise its current control system to require that all contracts be initiated through the established procurement process, which includes the suspension and debarment certification process. If this is not feasible, we recommend that a secondary control system be established to ensure that all contracts entered into outside of the established procurement process be reviewed to ensure compliance with all of the necessary Federal requirements, including suspension and debarment. However, with respect to alternative control systems, we also want to advise the University that the utilization of multiple control systems that are applicable to varying types of expenditures may subject the University to an increased risk of noncompliance.

**Questioned Costs** – Not Applicable

**Auditee Response** – See *Exhibit I – Corrective Action Plans*

**2015-006: Research and Development Cluster - Procurement**

<p><b>Catalog of Federal Assistance (CFDA) Number and Title:</b></p> <ol style="list-style-type: none"><li>1. Research &amp; Development Cluster, #93.859 Biomedical Research and Research Training</li><li>2. #20.205 Highway Planning and Construction</li><li>3. #66.605 Performance Partnership Grants</li><li>4. #84.378A College Access Challenge Grant Program</li><li>5. #10.500 Cooperative Extension Service</li></ol>
<p><b>Federal Agency Name:</b></p> <ol style="list-style-type: none"><li>1. U.S. Department of Health and Human Services, National Institutes of Health</li><li>2. U.S. Department of Transportation, Federal Highway Administration</li><li>3. U.S. Environmental Protection Agency</li><li>4. U.S. Department of Education</li><li>5. U.S. Department of Agriculture, National Institute of Food and Agriculture</li></ol>
<p><b>Pass-Through Entity Name (if applicable):</b></p> <ol style="list-style-type: none"><li>1. N/A</li><li>2. Wyoming Department of Transportation</li><li>3. Wyoming Department of Agriculture</li><li>4. N/A</li><li>5. N/A</li></ol>

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<b>Award Number/Name (Sponsor ID):</b> 1. 1R15GM106318-01; 02172015JJ03 2. 012614JJ01; 011815JJ03; 001815JJ01 3. BG-96825013-2; BG-96825013-0 4. P378A140038 5. 41100051004110012000
<b>University Project ID(s):</b> 1. 1002080; 1001483C 2. 1002202; 1002622; 1002618 3. 1002568; 1002567 4. 1000074H 5. 11SLMKTG
<b>Award Year(s):</b> 1. September 1, 2013 – August 31, 2016; February 1, 2015 – January 31, 2016 2. January 1, 2014 – December 31, 2014; December 10, 2014 – December 31, 2015; January 1, 2015 – December 31, 2015 3. October 21, 2014 – September 30, 2015; November 3, 2014 – September 30, 2015 4. August 14, 2014 – August 31, 2016 5. October 1, 2011 – September 30, 2016

**Condition** – Of the 16 expenditures selected for testing compliance with the procurement requirements within the Research and Development Cluster, we noted that the University did not subject one of the expenditures to procurement as required by the University’s policy. The expenditure was incurred with a purchasing card in the amount of \$2,100 for commercial printing. Within the Research and Development Cluster, we noted a total of \$4,500 for two expenditures that were incurred with a purchasing card for commercial printing in excess of the procurement threshold.

We noted that any Federal program would be susceptible to this control deficiency. As a result, we reviewed all Federal expenditures incurred with a purchasing card used to procure commercial printing expenses. We noted a total of \$17,488 for nine expenditures that were incurred with a purchasing card for commercial printing in excess of the procurement threshold.

**Criteria** – OMB Circular A-110 (2CFR215.40 - .48) establishes procurement standards for recipients of Federal funds, including competition, written procurement procedures, and retaining procurement records. The University has implemented a written procurement policy in conformity with Federal regulations.

Per review of the University’s *Procurement Services Manual* effective April 10, 2012, which applies to the expenditures in question, section 4.B. of the bidding policy requires printing engagements with commercial vendors to be secured through competitive bidding if valued at \$1,500 or more. In addition, per review of the University’s *Procurement Card Policies and Procedures Manual* effective July 1, 2014, section F indicates that an example of an allowable purchase on an individual card includes commercial printing up to \$1,500, which is consistent with the procurement threshold.

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**Cause** – The expenditures in question were incurred using a purchasing card rather than through the University’s voucher process. Although the University has control systems in place for procurement of commercial printing services, as well as for the purchase of such services with a procurement card, it does not appear that the control systems are functioning as designed. Per review of the University’s *Procurement Services Manual* effective April 10, 2012, we noted that section 4 provides for seven different bidding policies dependent on the nature and amount of services and/or goods being purchased. Per review of the University’s *Procurement Services Manual* effective April 10, 2012, we noted that commercial printing appears to be the only item that has a maximum transactional value that differs from the primary policy (section D indicates that the maximum value of one transaction is limited to \$2,500). As such, it appears that because commercial printing is subject to different procurement and procurement card thresholds, the related policies were not correctly applied and/or monitored.

**Effect** – As the expenditures in question were not properly subjected to procurement whereby the University may have been able to receive the same services for a lesser amount, the Federal oversight agency could disallow the amounts as allowable expenditures under the awards. As a result, the University could be required to return the related Federal funds to the respective awarding agency.

**Recommendation** – We recommend that the University review and revise its current control systems over procurement and procurement card usage as necessary to provide for identification of purchases that should be subjected to procurement prior to disbursement of funds. We also want to advise the University that the utilization of multiple dollar thresholds that are applicable to varying types of expenditures within established policies may subject the University to an increased risk of noncompliance with the University’s established policies.

**Questioned Costs** – \$17,488

**Auditee Response** – See *Exhibit I – Corrective Action Plans*

**2015-007: Research and Development Cluster – Activities Allowed or Unallowed;  
Allowable Costs/Cost Principles**

<p><b>Catalog of Federal Assistance (CFDA) Number and Title:</b></p> <ol style="list-style-type: none"> <li>#12.300 Basic and Applied Scientific Research</li> <li>#15.231 Fish, Wildlife and Plant Conservation Resource Management</li> <li>#47.075 Social, Behavioral, and Economic Sciences</li> <li>#93.853 Extramural Research Programs in the Neurosciences and Neurological Disorders</li> <li>#15.945 Cooperative Research and Training Programs- Resources of the National Park System</li> <li>#10.310 Agriculture and Food Research Initiative (AFRI)</li> </ol>
<p><b>Federal Agency Name:</b></p> <ol style="list-style-type: none"> <li>U.S. Department of Defense, Office of the Chief of Naval Research</li> <li>U.S. Department of the Interior, Bureau of Land Management</li> <li>National Science Foundation</li> <li>U.S. Department of Health and Human Services, National Institute of Health</li> <li>U.S. Department of Interior, National Park Service</li> <li>U.S. Department of Agriculture, National Institute of Food and Agriculture</li> </ol>
<p><b>Pass-Through Entity Name (if applicable):</b> N/A</p>

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<b>Award Number/Name (Sponsor ID):</b> <ol style="list-style-type: none"><li>1. N00014-14-1-0045</li><li>2. L09AC16044</li><li>3. BCS-0845129</li><li>4. 5R01NS079450-03</li><li>5. P14AC01024</li><li>6. 2011-68006-30185</li></ol>
<b>University Project ID:</b> <ol style="list-style-type: none"><li>1. 1002169</li><li>2. DOIBLM41957</li><li>3. NSF44363</li><li>4. 1001741B</li><li>5. 1002537</li><li>6. 1001391</li></ol>
<b>Award Year(s):</b> <ol style="list-style-type: none"><li>1. October 1, 2013 – September 30, 2016</li><li>2. October 1, 2009 – August 31, 2014</li><li>3. July 1, 2009 – June 30, 2016</li><li>4. July 1, 2014 – June 30, 2015</li><li>5. September 1, 2014 – May 31, 2017</li><li>6. January 1, 2012 – December 31, 2015</li></ol>

**Condition** – Of the 60 expenditures selected for testing compliance with activities allowed or unallowed and allowable costs/cost principles within the Research and Development Cluster, we tested 27 expenditures for payroll and related benefits. Of those 27 expenditures, we noted one expenditure (CFDA #12.300, University Project ID 1002169) in which the amount charged of \$6,213 did not agree to the award noted on the certified time and effort reported on the Personnel Activity Report (PAR) for the applicable time period. Upon further research, an expenditure correction had been posted subsequent to year-end to move the expenditures to the award noted on the PAR. However, the Principal Investigator indicated that the expenditure correction was being submitted to move the expenditure to the proper award. He indicated that the proper award’s budget (UW Project ID 10002415) where the payroll expenditure should have been recorded to was not set up timely; therefore, he had charged the expenditure to the award selected for testing (UW Project ID 1002169). Moreover, we noted that the date of the original payroll expenditure was July 31, 2014; however, the expenditure correction and related PAR was not provided to the Office of Sponsored Programs until September 23, 2015. We noted that it is not possible to project this type of error to the population of Federal awards.

In addition, of the 27 payroll-related expenditures, we noted an additional five instances (University Project IDs 2 – 6 above) where the certified PAR was not provided to the Office of Sponsored Programs in a timely manner (within 90 days of the related expenditure). We noted that any Federal awards charged with payroll expenditures would be susceptible to this control deficiency.

**Criteria** – Per review of Appendix A to 2CFR, section J.10.c.(2), use of after-the-fact activity records is an acceptable method for payroll distribution. Under this system, the distribution of salaries and wages by the institution will be supported by activity reports as prescribed below.

- (a) Activity reports will reflect the distribution of activity expended by employees covered by the system (compensation for incidental work as described in subsection a. need not be included).

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- (b) These reports will reflect an after the fact reporting of the percentage distribution of activity of employees. Charges may be made initially on the basis of estimates made before the services are performed, provided that such charges are promptly adjusted if significant differences are indicated by activity records.
- (c) Reports will reasonably reflect the activities for which employees are compensated by the institution. To confirm that the distribution of activity represents a reasonable estimate of the work performed by the employee during the period, the reports will be signed by the employee, principal investigator, or responsible official(s) using suitable means of verification that the work was performed.
- (d) The system will reflect activity applicable to each sponsored agreement and to each category needed to identify F&A costs and the functions to which they are allocable. The system may treat F&A cost activities initially within a residual category and subsequently determine them by alternate methods as discussed in subsection b.(2)(c).
- (e) For professorial and professional staff, the reports will be prepared each academic term, but no less frequently than every six months. For other employees, unless alternate arrangements are agreed to, the reports will be prepared no less frequently than monthly and will coincide with one or more pay periods.
- (f) Where the institution uses time cards or other forms of after the fact payroll documents as original documentation for payroll and payroll charges, such documents shall qualify as records for this purpose, provided that they meet the requirements in subsections (a) through (e).

**Cause** – With respect to the first instance, the Principal Investigator indicated that the proper award’s budget was not set up timely in order to allow the department to charge the payroll expenditures to it at the time they were incurred. Based on discussions with personnel from the Office of Sponsored Programs, they have communicated to program personnel that if their award budgets are not set-up timely, they should temporarily fund the expenditures from non-Federal funds. With respect to the lack of timeliness, the University does not have a formally documented policy that specifies the time frame in which expenditure corrections and PARs should be provided to the Office of Sponsored Programs.

**Effect** – With respect to the first instance, as the expenditure correction was not submitted during the same fiscal year as the original expenditure, expenditures were reported under the wrong award on the University’s Schedule of Expenditures of Federal Awards. In addition, the late submission of expenditure corrections and related PARs impacts the Office of Sponsored Program’s ability to appropriately update and monitor Federal expenditures on a timely basis.

**Recommendation** – We recommend that the University review and revise, as necessary, the current control system in place used to establish budgets for new awards on a timely basis. We also recommend that the Office of Sponsored Programs continue with its current efforts to create a formally documented policy that specifies the time frame in which expenditure corrections and PARs should be provided to the Office of Sponsored Programs, as well as to determine ways in which such a policy can be effectively enforced.

**Questioned Costs** – Unknown

**Auditee Response** – See *Exhibit I – Corrective Action Plans*

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**Year Ended June 30, 2015**

**PRIOR YEAR FINDING - 2014-001: Schedule of Expenditures of Federal Awards**

<p><b>Catalog of Federal Assistance (CFDA) Number and Title:</b></p> <ol style="list-style-type: none"> <li>1. CFDA #15.252 Abandoned Mine Land Reclamation (AMLR) Program</li> <li>2. CFDA #84.366B Mathematics and Science Partnerships</li> <li>3. CFDA #81.134 Stimulus Industrial Carbon Capture and Storage (CCS) Application (ARRA); CFDA #81.133 Geologic Sequestration Training and Research Grant Program (ARRA); CFDA #47.082 Trans-NSF Recovery Act Research Support (ARRA); CFDA #11.558 State Broadband Data and Development Grant Program (ARRA); CFDA #81.087 Renewable Energy Research and Development (ARRA); CFDA #81.112 Stewardship Science Grant Program (ARRA); CFDA #81.122 Electricity Delivery and Energy Reliability, Research, Development and Analysis (ARRA); CFDA #81.133 Geologic Sequestration Training and Research Grant Program (ARRA); CFDA #93.708 ARRA – Head Start (ARRA); CFDA #93.719 ARRA - State Grants to Promote Health Information Technology (ARRA); CFDA #20.509 Formula Grants for Rural Areas (ARRA); CFDA #47.082 Trans-NSF Recovery Act Research Support (ARRA);</li> <li>4a. CFDA #15.Unknown; CFDA #10.Unknown; CFDA #93.Unknown; CFDA #16.Unknown; CFDA #20.600; CFDA #93.283 and CFDA #93.520; CFDA #93.Unknown and CFDA #93.708;</li> <li>4b. CFDA #84.007 Federal Supplemental Educational Opportunity Grants</li> </ol>
<p><b>Federal Agency Name:</b></p> <ol style="list-style-type: none"> <li>1. U.S. Department of Interior, Office of Surface Mining</li> <li>2. U.S. Department of Education, Office of Elementary and Secondary Education</li> <li>3. U.S. Department of Energy; U.S. Department of Energy; U.S. National Science Foundation U.S. Department of Commerce, National Telecommunications and Information Administration; U.S. Department of Energy; U.S. Department of Energy; U.S. Department of Energy; U.S. Department of Energy; U.S. Department of Health and Human Services, Administration for Children and Families; U.S. Department of Health and Human Services, Office of Secretary; U.S. Department of Transportation; U.S. National Science Foundation</li> <li>4a. U.S. Department of Interior; U.S. Department of Agriculture; U.S. Department of Health and Human Services, Substance Abuse and Mental Health Services Association; U.S. Department of Justice; U.S. Department of Transportation, National Highway Traffic Safety Administration; U.S. Department of Health and Human Services, Centers for Disease Control and Prevention; U.S. Department of Health and Human Services, Administration for Children and Families;</li> <li>4b. U.S. Department of Education</li> </ol>
<p><b>Pass-Through Entity Name (if applicable):</b></p> <ol style="list-style-type: none"> <li>1. Wyoming Department of Environmental Quality</li> <li>2. Wyoming Department of Education</li> <li>3. N/A; N/A;</li> </ol>

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
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<p>N/A; EdLab Group Foundation; University of Utah; Western Governors' Association; University of Minnesota and Wyoming Department of Game and Fish; University of Illinois at Urbana-Champaign; Wyoming Department of Family Services; Wyoming Department of Enterprise Technology; Wyoming Department of Transportation; Fugro William Lettis Associate and Michigan Technological University</p> <p>4a. N/A; N/A; Wyoming Department of Health and Westat; Wyoming Association of Sheriffs and Chiefs of Police; Wyoming Department of Transportation; State of Montana; UPLIFT and Wyoming Department of Family Services;</p> <p>4b. N/A</p>
<p><b>Award Number/Name:</b></p> <p>1. 081612SA2 2. 1401504MSPA3 3. DE-FE0002142 2003010; DE-FE0002112 and DE-FE0002141; ATM-0832637, ARC-0902180, AST-0908249, AST-0908249, EAR-0911577, and ARC-0909122 EDLAB2012-12 and EDLAB2013-40; 091910UW2; 30-232-WY-2; A000211574 and 100910UW5; 2010-00326-02,A2348; 042613SA1; 090613SA1; STIM-FTA-006; DE-EE002758/002 and 09030221</p> <p>4a. 090613SA2; 10-MU-110460000-009; 062512SA4 and 8728-012; 062712SA2; 63655; 12-07-3-31-051-0; 111804UW6 and 042613SA1;</p> <p>4b. P007A134577</p>
<p><b>University Project ID:</b></p> <p>1. 1001626 2. 1002271 3. DOE40025A; DOE40009 and DOE42614; NSF44361ARRA, NSF44380, NSF44383EXT, NSF44383USL, NSF44386, and NSF44389 1001510 and 1002219; 1000366;</p>



UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended June 30, 2015

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1001418 and 1001418A; 1000986 and 1000729; 1001658; 1001912; 1002074; WYDOT40023; 1000951 and 1001360 4a. 1002084; 1002181; 1001568 and 1001049; 1001575; 1001613; 1001452A and 1001452B; UPLIFT46398 and 1001912 4b. 1001995
<b>Award Year(s):</b> 1. July 27, 2012 – June 30, 2014 2. July 1, 2013 – September 30, 2015 3. December 8, 2009 – December 7, 2013; December 1, 2009 – September 30, 2014 and November 16, 2009 – June 30, 2014; January 1, 2009 – September 30, 2013, July 1, 2009 – June 30, 2013, August 1, 2009 – September 30, 2013, August 1, 2009 – September 30, 2013, September 1, 2009 – August 31, 2013, and October 1, 2009 – September 30, 2013; November 1, 2011 – October 31, 2013 and November 1, 2013 – October 30, 2014; January 29, 2010 – May 31, 2014; December 1, 2011 – December 31, 2013; July 30, 2010 – July 29, 2013 and September 1, 2010 – December 31, 2013; July 1, 2012 – September 30, 2014; April 19, 2013 – December 31, 2013; July 31, 2013 – March 30, 2013; February 17, 2009 – September 30, 2012; August 1, 2010 – September 30, 2013 and September 1, 2009 – August 30, 2013 4a. September 1, 2013 – October 31, 2013; October 1, 2012 – September 30, 2013; July 1, 2012 – June 30, 2013 and December 3, 2010 – September 29, 2013; May 1, 2012 – April 30, 2013; June 15, 2012 – September 30, 2013; February 20, 2012 – June 1, 2013; October 1, 2008 – September 30, 2012 and April 19, 2013 – December 31, 2013 4b. July 1, 2013 – June 30, 2014

The University did not provide a schedule of expenditures of Federal awards (SEFA) which properly identified all Federal funds expended. During the course of testing performed on the initial SEFA provided for audit, we noted the following:

1. One award (University Project ID 1001626) was incorrectly classified on the SEFA as an “Other Program” award when it should have been classified as a “Research and Development” award. No other errors were noted; however, it is not possible to project this type of error to the population of Federal awards.

**UNIVERSITY OF WYOMING**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**Year Ended June 30, 2015**

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2. One award (University Project ID 1002271) was reported with an incorrect CFDA #83.366B when it should have been reported with CFDA #84.366B. No other errors were noted; however, it is not possible to project this type of error to the population of Federal awards.
3. One award (University Project ID DOE40025A) was incorrectly classified as a non-ARRA pass-through award when it should have been classified as an ARRA direct award. We noted that with one exception, all direct and pass-through ARRA awards were improperly classified as non-ARRA pass-through awards on the SEFA. In addition to the award in question, 21 other awards were also improperly classified.
4. During reconciliation of the University’s general ledger to the initial SEFA provided, it was determined that the Federal expenditures reported were not complete or accurate in two instances:
  - a. Expenditures totaling \$121,280 related to the residual balances of 10 fixed-price contracts that had closed were improperly excluded from the SEFA. For fixed-price contracts, the University receives the total funding awarded regardless of the expenditures incurred. If the contract ends and not all funds have been expended, the remaining funds available for expenditure should be included in the SEFA as expenditures.
  - b. Expenditures reported for one award (University Project ID 1001995) incorrectly included \$130,104 of non-Federal matching contributions.

We noted that the improperly reported awards and expenditures did not impact the original major program determination.

**STATUS:** The Office of Sponsored Programs has established an internal control to ensure the accuracy of the CFDA numbers with PISTOL and INFOED. The misclassification of function cannot be corrected in the PISTOL system; however, the information is tracked so it can be manually corrected on future SEFAs. The instance of incorrect CFDA numbers has been corrected in PISTOL, as well as InfoEd. The ARRA misclassification has been corrected in both PISTOL and InfoEd to ensure appropriate reporting for the future SEFAs. The errors associated with the reconciliation for the SEFA have been documented in the procedures for the preparation of the SEFA to ensure completeness.

**Auditor’s Comments 2014-001** - Based on current year testing, we determined the errors noted in the prior year had been corrected. However, in our review of the fiscal year 2015 SEFA, we noted similar errors occurred, which resulted in a repeat finding as noted in 2015-001.

**PRIOR YEAR FINDING - 2014-002: Student Financial Assistance Cluster – Reporting**

<b>Catalog of Federal Assistance (CFDA) Number and Title:</b> CFDA #84.038 Federal Perkins Loans (FPL) – Federal Capital Contributions
<b>Federal Agency Name:</b> U.S. Department of Education
<b>Pass-Through Entity Name (if applicable):</b> N/A
<b>Award Number/Name:</b> N/A
<b>University Project ID:</b> N/A
<b>Award Year(s):</b> July 1, 2013 – June 30, 2014

**UNIVERSITY OF WYOMING**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**Year Ended June 30, 2015**

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Part III of the Fiscal Operations Report and Application to Participate (FISAP), which relates to the Federal Perkins Loan Program (CFDA #84.038), reports information about the Perkins loan portfolio at the University. Many of the line items report the applicable debit or credit balances, as well as the associated number of borrowers. During our review of the Fiscal Operations Report and Application to Participate (FISAP) filed for the 2012-2013 academic year on December 12, 2013, we noted that the majority of the debit and credit balances reported in Part III did not agree to supporting documentation from Campus Loan Manager (CLM), the University’s loan servicing software system. It was determined that the majority of the debit and credit balances reported were obtained from the University’s financial reporting system PISTOL. In addition, we noted that although the majority of the number of borrowers reported in Part III of the FISAP agreed to supporting documentation from CLM, we were unable to determine the propriety of this information due to the lack of supporting documentation for the related debit and credit balances.

**STATUS:** The Campus Loan Management (CLM) system has been replaced with the outsourced services of a loan servicing company, Heartland-ECSI, effective July 1, 2014. They are a full service provider handling our Perkins and institutional loans. This conversion has automated several of our office procedures to eliminate human error and increase efficiencies.

**Auditor’s Comments 2014-002** - Based on current year testing, the University is using the services of Heartland-ECSI to provide the loan servicing and reporting applicable to the Perkins loan program. However, the report submitted during fiscal year 2015 was based on data from CLM. The University anticipates that this finding will be corrected for fiscal year 2016. See repeat finding as noted at 2015-002.

**PRIOR YEAR FINDING - 2014-003: Student Financial Assistance Cluster – Special Tests: Student Loan Repayments**

<b>Catalog of Federal Assistance (CFDA) Number and Title:</b> CFDA #84.038 Federal Perkins Loans (FPL) – Federal Capital Contributions
<b>Federal Agency Name:</b> U.S. Department of Education
<b>Pass-Through Entity Name (if applicable):</b> N/A
<b>Award Number/Name:</b> N/A
<b>University Project ID:</b> N/A
<b>Award Year(s):</b> July 1, 2013 – June 30, 2014

Of the 15 students selected for deferment, forbearance, and cancellation testing within the Federal Perkins Loans Program (CFDA #84.038), there were eight students who received economic hardship deferments or forbearances. Of these eight students, one student (W03363278) was granted an economic hardship deferment and one student (W05291680) was granted a forbearance. However, the University did not have sufficient supporting documentation within the students’ files to substantiate their eligibility for the deferment or the forbearance. The only documentation received was the completed application, which represents a self-certification and is not acceptable documentation per review of the criteria below. The June 30, 2014 loan balance for the two students in question was \$9,244.

If sufficient supporting documentation is obtained by the University and substantiates that the deferment granted was proper, there are no likely questioned costs. However, if sufficient supporting documentation for the deferment cannot be provided or based on the supporting documentation provided the student was not eligible for an economic hardship deferment, the likely questioned costs would relate to any interest that should have accrued on the loan principal balance during the period of the deferment. As such, likely questioned costs are unknown.

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Year Ended June 30, 2015

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There are no likely questioned costs related to the forbearance as interest continues to accrue on the loan principal balance during the period of the forbearance.

**STATUS:** The Financial Services Business Office (FSBO) has changed the approval process in regards to both forbearances and economic hardships. The Perkins Administrator now has final approval of all applications that come through the FSBO. This ensures that the proper documentation is obtained in order to grant or deny an application. The borrower that was granted a two-month economic hardship has since consolidated her loans.

**Auditor's Comments 2014-003** - Based on current year testing, we determined that the University implemented the above procedures. This finding is considered resolved.

**PRIOR YEAR FINDING - 2014-004: Research and Development Cluster – Matching**

<b>Catalog of Federal Assistance (CFDA) Number and Title:</b> CFDA #10.025 Plant and Animal Disease, Pest Control, and Animal Care CFDA #81.133 Geologic Sequestration Training and Research Grant Program (ARRA)
<b>Federal Agency Name:</b> U.S. Department of Agriculture U.S. Department of Energy
<b>Pass-Through Entity Name (if applicable):</b> N/A N/A
<b>Award Number/Name:</b> 13-8556-1532-CA DE-FE0002141
<b>University Project ID:</b> 1001873, 1001873A, 1001873B DOE42614
<b>Award Year(s):</b> February 1, 2013 – January 31, 2014 November 16, 2009 – June 30, 2014

Of the six awards selected for testing compliance with matching requirements within the Research and Development Cluster, we noted two awards (CFDA #10.025 U.S. Department of Agriculture award number 13-8556-1532-CA and CFDA #81.133 U.S. Department of Energy award number DE-FE0002141) in which the required matching contributions were not met by the University at the end of the award period. Award number 13-8556-1532-CA was under matched by \$5,334 while award DE-FE0002141 was under matched by \$7,151 for a total of \$12,485.

Per review of a spreadsheet prepared by the University strictly for audit purposes, which was tested for completeness and accuracy, the University had a total of 46 Federal awards with match requirements that closed during the current fiscal year within the Research and Development Cluster. We noted that both awards in question were included in the spreadsheet indicating that the required matching contributions had not been met. Although no substantive testing was performed, we reviewed the remaining population of awards listed, noting no additional instances of noncompliance with the indicating matching requirements.

**UNIVERSITY OF WYOMING**

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**Year Ended June 30, 2015**

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**STATUS:** The Office of Sponsored Programs provided training to the staff and discussed ways in which to properly document circumstances in which matching requirements have not been met and what steps should be taken to adequately close out the grant within expectations of the funding agency. Examples of proper documentation includes correspondence with sponsor and communications of acceptance of grant closeout.

Regarding the specific instances noted in the fiscal year 2014 audit, a final SF-425 was filed with the Federal agency for award #13-8556-1532-CA which indicated that the University was under-matched. No subsequent communication was received from the Federal awarding agency. Regarding award #DE-FE0002141, additional non-Federal funds were expended to fulfill the match requirement.

**Auditor’s Comments 2014-004** - Based on current year testing, there were no instances noted where matching requirements on closed awards had not been met.

With respect to award #13-8556-1532-CA, the University has indicated that the Federal agency’s lack of response to the University’s acknowledgement of the noncompliance indicates the Federal agency’s acceptance. However, the University has not yet met all of the criteria specified in Circular A-133 section .315(b)(4), specifically that two years have passed since the audit report in which the finding occurred was submitted to the Federal Clearinghouse. As such, with respect to the resolution of noncompliance for award #13-8556-1532-CA, this finding has not yet been resolved.

**PRIOR YEAR FINDING - 2014-005: Research and Development Cluster – Reporting**

<b>Catalog of Federal Assistance (CFDA) Number and Title:</b> CFDA #47.074 Biological Sciences
<b>Federal Agency Name:</b> U.S. National Science Foundation
<b>Pass-Through Entity Name (if applicable):</b> N/A
<b>Award Number/Name:</b> MCB-1052575; MCB-1052051
<b>University Project ID:</b> 1001038; 1001116
<b>Award Year(s):</b> February 1, 2011 – February 28, 2015; April 1, 2011 – March 31, 2014

Of the 60 awards selected for testing compliance with the financial, performance, and special reporting requirements within the Research and Development Cluster, 26 of the awards were specifically tested for compliance related to draw request reports. Of the 26 draw requests subjected to testing for accuracy of amounts reported, we noted one instance (CFDA #47.074 U.S. National Science Foundation award number MCB-1052575) where the funds received per the May 30, 2014 draw request did not match supporting financial records. In this instance, the draw request reported receipts that were \$81,288 higher than the actual amount received. Although not originally selected for testing, it was determined that the reported receipts on the May 30<sup>th</sup> draw request for a second award (CFDA #47.074 U.S. National Science Foundation award number MCB-1052051) were understated by a similar amount. As such, there are no known or likely questioned costs.

**STATUS:** The Office of Sponsored Programs provided training to staff to ensure that when drawing down Federal funds through the line of credit, that each grant line is reconciled to ensure drawdowns are correctly credited.

Regarding the specific issues noted in the fiscal year 2014 audit, corrections were processed within the University’s financial system.

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2015

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*Auditor's Comments 2014-005* - Based on current year testing, we determined that the University implemented the above procedures. This finding is considered resolved.

**PRIOR YEAR FINDING - 2014-006: Research and Development Cluster – Equipment and Real Property Management**

<b>Catalog of Federal Assistance (CFDA) Number and Title:</b> CFDA #12.300 Basic and Applied Scientific Research CFDA #47.079 Office of International and Integrative Activities
<b>Federal Agency Name:</b> U.S. Department of Defense, Office of Naval Research U.S. National Science Foundation
<b>Pass-Through Entity Name (if applicable):</b> N/A N/A
<b>Award Number/Name:</b> N00014-12-1-0737 OIA-1208909
<b>University Project ID:</b> 1001545 1001498
<b>Award Year(s):</b> May 1, 2012 – September 30, 2014 July 1, 2012 – June 30, 2017

Of the nine asset acquisitions (including two construction in progress projects) selected for testing compliance with equipment and real property management requirements within the Research and Development Cluster, we noted two assets acquired under Federal awards (CFDA #12.300 U.S. Department of Defense award number N00014-12-1-0737 and CFDA #47.079 U.S. National Science Foundation award number OIA-1208909) that had been placed in service without Property ID tags. The University had a total of 85 assets (including construction in progress projects) that were acquired with Federal funds during the current fiscal year within the Research and Development Cluster. There are no known or likely questioned costs.

**STATUS:** The Property Office is now fully staffed. The Property Office now has the personnel resources to follow their policies and procedures to ensure that equipment purchased with Federal funds is appropriate tagged and tracked to ensure compliance.

Regarding the specific issues noted in the fiscal year 2014 audit, property ID tags were placed on the assets.

*Auditor's Comments 2014-006* - Based on current year testing, we determined that the University implemented the above procedures. This finding is considered resolved.

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**PRIOR YEAR FINDING - 2014-007: Research and Development Cluster – Activities Allowed or Unallowed; Allowable Costs/Cost Principles**

<p><b>Catalog of Federal Assistance (CFDA) Number and Title:</b>                  #12.Unknown                  #81.134 (ARRA) Industrial Carbon Capture and Storage Application                  #47.050 Giosciences                  #47.076 Education and Human Resources</p>
<p><b>Federal Agency Name:</b>                  U.S. Department of Defense, U.S. Air Force                  U.S. Department of Energy                  U.S. National Science Foundation                  U.S. National Science Foundation</p>
<p><b>Pass-Through Entity Name (if applicable):</b>                  Scientific Simulations                  N/A                  N/A                  N/A</p>
<p><b>Award Number/Name:</b>                  080813SA1                  DE-FE0002142 0223010                  ATM-0832637                  DRL-1311810</p>
<p><b>University Project ID:</b>                  1002024                  DOE40025A                  NSF44361BASE                  1002115</p>
<p><b>Award Year(s):</b>                  December 1, 2012 – November 30, 2014                  December 8, 2009 – December 7, 2013                  January 1, 2009 – September 30, 2015                  October 1, 2013 – September 30, 2016</p>

Of the 60 expenditures selected for testing compliance with activities allowed or unallowed and allowable costs/cost principles within the Research and Development Cluster, we noted four expenditures in which the amount charged to the award was not supported by the certified time and effort reported on the Personnel Activity Reports (PARs) for the applicable time period.

- CFDA #12.Unknown, award number 080813SA1 – Amount charged to award was \$6.50 less than that reported on the PAR.
- CFDA #81.134 (ARRA), award number DE-FE0002142 0223010 – Amount charged to award was \$1,283.92 more than that reported on the PAR.
- CFDA #47.050, award number ATM-0832637 – Amount charged to award was \$21.39 more than that reported on the PAR.
- CFDA #47.076, award number DRL-1311810 – Amount charged to award was \$61.11 less than that reported on the PAR.

UNIVERSITY OF WYOMING

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The net amount charged to the awards in excess of that reported on the PARs was \$1,237.70. We noted that any Federal awards charged with payroll expenditures would be susceptible to this control deficiency. As such, it was not feasible to estimate an amount of known or likely questioned costs.

**STATUS:** The Personnel Activity Reports (PARs) tracking system has a control in place that ensures the PAR will appropriately reflect the payment of salary on sponsored projects. This control provides a 3% variance in the percentage of effort reported and the amount charged to the sponsored project. The Office of Sponsored Programs is also currently researching paperless time and effort reporting.

**Auditor’s Comment 2014-007** - Based on current year testing, we determined that the University implemented the above procedures. This finding is considered resolved.

**PRIOR YEAR FINDING - 2014-008: College Access Challenge Grant Program – Suspension and Debarment Abandoned Mine Land Reclamation Program – Suspension and Debarment**

<b>Catalog of Federal Assistance (CFDA) Number and Title:</b> #84.378 College Access Challenge Grant Program
<b>Federal Agency Name:</b> U.S. Department of Education
<b>Pass-Through Entity Name (if applicable):</b> N/A
<b>Award Number/Name:</b> P378A130038
<b>University Project ID:</b> 1000074F
<b>Award Year(s):</b> August 14, 2013 – August 13, 2014

<b>Catalog of Federal Assistance (CFDA) Number and Title:</b> #15.252 Abandoned Mine Land Reclamation Program
<b>Federal Agency Name:</b> U.S. Department of Interior, Office of Surface Mining
<b>Pass-Through Entity Name (if applicable):</b> Wyoming Department of Environmental Quality
<b>Award Number/Name:</b> Not applicable
<b>University Project ID:</b> 1001026D
<b>Award Year(s):</b> July 1, 2013 – June 30, 2018

During our review of the vendor selected for testing compliance with the suspension and debarment requirements for the College Access Challenge Grant Program (CFDA #84.378), expenditures were incurred to the vendor that exceeded \$25,000 and were subject to the suspension and debarment requirements. We noted that the University did not obtain the required suspension and debarment certification for the vendor in question. The entire population of transactions subject to testing was \$68,000, which consisted of one vendor, which was subjected to testing. However, we noted that any Federal funds disbursed via the University’s payment request process would be susceptible to this control deficiency.

During our review of the four vendors selected for testing compliance with the suspension and debarment requirements for the Abandoned Mine Land Reclamation Program (CFDA #15.252), expenditures were incurred to the vendors that exceeded \$25,000 and were subject to the suspension and debarment requirements. We noted that the University did not obtain the required suspension and debarment certification for one of the four vendors. The entire population of transactions subject to testing was \$4,051,010, which consisted of 15 vendors, four of which were subjected to testing. However, we noted that any Federal funds disbursed via the University’s payment request process would be susceptible to this control deficiency.



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**Year Ended June 30, 2015**

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This did not result in a compliance finding or questioned costs as the vendors with which the University contracted was not suspended or debarred.

**STATUS:** A warning system was put in place to flag payments in the University’s accounting system totaling \$25,000 or more that have been coded to Fund 4201. The person doing data entry either verifies the vendor is not suspended or disbarred or places the voucher on hold until the Accounting Manager can verify it. The Accounting Department places a copy of the report from the verification site and inserts it into the document in ImageNow/WebNow and adds a note to the first page that the vendor was not disbarred.

**Auditor’s Comment 2014-008** - Based on current year testing, the University implemented the above procedure for direct funding of Federal awards (Fund 4201) although Federal funds are expended in various other funds, as well. See repeat finding as noted at 2015-005.

**PRIOR YEAR 2012 FINDING: 2012-02: Research and Development Cluster – Activities Allowed or Unallowed; Allowable Costs/Cost Principles**

<b>Catalog of Federal Assistance (CFDA) Number and Title:</b> #15.608 Fish and Wildlife Management Assistance; #20.701 University Transportation Centers Program
<b>Federal Agency Name:</b> U.S. Department of the Interior, Fish and Wildlife Service; U.S. Department of Transportation, Research and Innovative Technology Administration
<b>Pass-Through Entity Name (if applicable):</b> N/A; North Dakota State University
<b>Award Number/Name:</b> 60181BG564; 032312SA2
<b>University Project ID:</b> 1001321; 1001453C
<b>Award Year(s):</b> October 12, 2011 - October 13, 2016; January 1, 2012 - November 30, 2013

Of the 40 expenditures selected for testing compliance with allowable costs used to meet match requirements within the Research and Development Cluster, we noted two instances in which ineligible expenditures were used to meet match requirements. The University had a total of 47 Research and Development awards with match requirements that closed during the current fiscal year. The expenditures in question resulted in questioned costs of \$10,518 (\$128 on CFDA #15.608; \$10,390 on CFDA #20.701).

**STATUS:** The Office of Sponsored Programs corrected the documentation to reflect the proper and allowable amount of match for Project ID 1001321. For Project ID 1001453C, the correction is still in progress and will be resolved with the closeout of the grant that will occur in fiscal year 2016.

**Auditor’s Comment 2012-02** - Based on inquiry of program personnel and review of supporting documentation, we determined the University implemented the above procedures. As the University is still in the process of correcting the cost share for Project ID 1001453C, the finding is still in the process of being resolved.

# **EXHIBIT I**

## **CORRECTIVE ACTION PLANS**

Date: November 18, 2015

To: McGee, Hearne & Paiz, LLP

From: Janet S. Lowe, CPA  
Associate Vice President for Fiscal Administration

Re: University of Wyoming Compliance Audit – Fiscal Year 2015

The following are the Corrective Action Plans to address the control deficiencies, findings and questioned costs for Federal awards in the FY 2015 Compliance Report (see pages 22 - 36 for the complete text of the deficiencies and compliance findings):

**2015-001: Schedule of Expenditures of Federal Awards**

<p><b>Catalog of Federal Assistance (CFDA) Number and Title:</b></p> <ol style="list-style-type: none"> <li>1. CFDA #15.252 Abandoned Mine Land Reclamation (AMLR) Program CFDA #20.515</li> <li>2. CFDA #47.049 Mathematical and Physical Sciences CFDA #47.070 Computer and Information Science and Engineering</li> <li>3. CFDA #11.558 State Broadband Data and Development Grant Program ARRA CFDA #15.252 Abandoned Mine Land Reclamation (AMLR) Program CFDA #66.XXX CFDA #84.042 TRIO – Student Support Services CFDA #93.859 Biomedical Research and Research Training</li> <li>4. CFDA #93.994 Maternal and Child Health Services Block Grant to the States</li> <li>5. N/A</li> <li>6. CFDA #10.202 Cooperative Forestry Research CFDA #10.203 Payments to Agriculture Experiment Stations Under the Hatch Act</li> </ol>
<p><b>Federal Agency Name:</b></p> <ol style="list-style-type: none"> <li>1. U.S. Department of Interior, Office of Surface Mining U.S. Department of Transportation, Federal Transit Administration</li> <li>2. National Science Foundation</li> <li>3. U.S. Department of Commerce, National Telecommunications and Information Administration U.S. Department of Interior, Office of Surface Mining U.S. Environmental Protection Agency, Office of Water U.S. Department of Education U.S. Department of Health and Human Services, National Institutes of Health</li> <li>4. U.S. Department of Agriculture, Health Resources and Services</li> <li>5. N/A</li> <li>6. U.S. Department of Agriculture, National Institute of Food and Agriculture</li> </ol>
<p><b>Pass-Through Entity Name (if applicable):</b></p> <ol style="list-style-type: none"> <li>1. Wyoming Department of Environmental Quality Wyoming Department of Transportation</li> <li>2. N/A</li> <li>3. EdLab Group Foundation Wyoming Department of Environmental Quality Wyoming Game and Fish Department N/A N/A</li> </ol>

4. Wyoming Department of Health 5. N/A 6. N/A
<b>Award Number/Name (Sponsor ID):</b> 1. 092211SA1; AML120029 5304-14-FTA-61 2. DMS-1400281 CNS-1441069 3. EDLAB2012-30 061712SA8 32/07 P042A100249-14 3P20GM103432-13S1 011711SA4 4. N/A 5. 32100060563210014000; 32100060563210015000 6. 31100060563110014000; 31100060563110015000
<b>University Project ID:</b> 1. 1001282; 1002257 1002273 2. 1002453 1002546 3. 1001811 1001541B WYGF49768 1002349A 1002308G; 1002308H; 1002308I; 1002308K; 1002308L 4. 1001020 5. 1002340 6. 14MSADMN; 15MSADMN 14HFADMN, 15HFADMN
<b>Award Year(s):</b> 1. July 1, 2011 – June 30, 2017; July 1, 2012 – June 30, 2020 March 6, 2014 – December 31, 2015 2. August 15, 2014 – July 31, 2017 January 1, 2015 – December 31, 2017 3. November 1, 2012 – October 30, 2014 March 8, 2012 – June 30, 2016 July 1, 2006 – June 30, 2015 September 1, 2014 – August 31, 2015 May 1, 2011 – June 30, 2015 4. March 3, 2011 – June 30, 2014 5. N/A 6. October 1, 2013 – September 30, 2015; October 1, 2014 – September 30, 2016 October 1, 2013 – September 30, 2015; October 1, 2014 – September 30, 2016

**Condition** – The University did not provide a Schedule of Expenditures of Federal Awards (SEFA) which properly identified all Federal funds expended. During the course of testing performed on the initial SEFA provided for audit, we noted the following:

1. Three awards (University Project IDs 1001282, 1002257, and 1002273) were reported within the *Research and Development Pass-Through Funding*, when they should have been reported within the *Other Pass-Through Funding*. No other errors were noted; however, it is not possible to project this type of error to the population of Federal awards.

2. Two awards (University Project IDs 1002453 and 1002546) were reported within the *Other Direct Funding*, when they should have been reported within the *Research and Development Direct Funding*. We reviewed all other National Science Foundation awards, noting no additional errors.
3. Nine awards were reported with an incorrect CFDA number as follows:
  - University Project ID 1001811 – Original CFDA #11.5XX; Proper CFDA #11.558
  - University Project ID 1001541B – Original CFDA #12.252; Proper CFDA #15.252
  - University Project ID WYGF49768 – Original CFDA #15.6XX; Proper CFDA #66.XXX
  - University Project ID 1002349A – Original CFDA #84.42S; Proper CFDA #84.042
  - University Project IDs 1002308G/H/I/K/L – Original CFDA #93.589; Proper CFDA #93.859

No other errors were noted; however, it is not possible to project this type of error to the population of Federal awards.
4. One award (University Project ID 1001020) was reported under the Federal Agency of the U.S. Department of Agriculture, when it should have been reported under the U.S. Department of Health and Human Services. We reviewed all other awards, noting no additional errors.
5. One award (University Project ID 1002340) was reported as a Federal award, when it should have been reported as a non-Federal award. We reviewed all other awards, noting no additional errors.
6. Four awards (University Project IDs 14MSADMN, 15MSADMN, 14HFADMN, and 15MFADMN) were reported with improper expenditure amounts. The Office of Sponsored Programs reviewed all other awards, noting no additional errors.

We noted that the improperly reported awards and expenditures did not impact the original major program determination.

**Recommendation** – We recommend that the University continue to document, and revise as necessary, the control system in place over the preparation of the SEFA to ensure all required manual adjustments can be identified and made on an annual basis. The University should also determine if any additional review processes should be implemented to ensure that the SEFA is accurate and complete.

**Corrective Action:** The Office of Sponsored Programs will review its current procedure to ensure the accuracy of CFDA numbers. All CFDA numbers reported in error will be corrected immediately across PISTOL and InfoEd. In addition, awards that were incorrectly classified as R&D or Other will be added to the manual list of corrections that will be reviewed during preparation of future SEFAs. The Office will also continue to implement additional reviews and controls to ensure data reported on the SEFA is complete and accurate.

Anticipated Completion Date – June 30, 2016

Contact Person(s) – Jonnie Jenkins, Manager, Office of Sponsored Programs

**2015-002: Student Financial Assistance Cluster - Reporting**

<b>Catalog of Federal Assistance (CFDA) Number and Title:</b> CFDA #84.038 Federal Perkins Loans (FPL) – Federal Capital Contributions
<b>Federal Agency Name:</b> U.S. Department of Education
<b>Pass-Through Entity Name (if applicable):</b> N/A
<b>Award Number/Name (Sponsor ID):</b> N/A
<b>University Project ID:</b> N/A
<b>Award Year(s):</b> July 1, 2014 – June 30, 2015

**Condition** – Part III of the Fiscal Operations Report and Application to Participate (FISAP), which relates to the Federal Perkins Loan Program (CFDA #84.038), reports information about the Perkins loan portfolio at the University. Many of the line items report the applicable debit or credit balances, as well as the associated number of borrowers. During our review of the Fiscal Operations Report and Application to Participate (FISAP) filed for the 2013-2014 award year on December 10, 2014, we noted that the majority of the debit and credit balances reported in Part III did not agree to supporting documentation from Campus Loan Manager (CLM), the University’s loan servicing software system. The amounts reported in Sections A – C within columns (a) “Amount,” (c) “Debit Balances,” and (d) “Credit Balances” were supported by the University’s financial reporting system PISTOL, with the exception of the total ending principal amount outstanding (which did not agree by \$25,911). While we noted that the majority of the number of borrowers reported in Part III of the FISAP agreed to supporting documentation from CLM, we were unable to determine the propriety of this information due to the lack of supporting documentation for the related debit and credit balances.

**Recommendation** – We are aware that the University has replaced CLM as its loan servicing software system, effective for fiscal year 2015. We recommend that the University revise its current review process with respect to the balances reported in Part III of the FISAP related to the Federal Perkins Loan Program to ensure that all balances are substantiated by supporting documentation from the new servicing system and that those balances are reconciled, and agree to, the University’s financial reporting system, PISTOL, as applicable.

**Corrective Action:** In fiscal year 2014, the Financial Services Business Office upgraded the Campus Loan Management application and determined that the product was not meeting the University’s needs. The office completed a formal Request for Proposal and determined the best loan management service for the University’s needs was Heartland-ECSI. We converted to Heartland-ECSI on July 1, 2014. As part of the conversion process, University personnel will work with Heartland-ECSI personnel to properly reflect all history data in the current system and create a new template for populating the annual FISAP report.

Anticipated Completion Date – January 1, 2015

Contact Person(s) – Aaron Courtney, Assistant Manager, Financial Services

**2015-003: Student Financial Assistance Cluster – Special Tests: Student Loan Repayments**

<b>Catalog of Federal Assistance (CFDA) Number and Title:</b> CFDA #84.038 Federal Perkins Loans (FPL) – Federal Capital Contributions
<b>Federal Agency Name:</b> U.S. Department of Education
<b>Pass-Through Entity Name (if applicable):</b> N/A
<b>Award Number/Name (Sponsor ID):</b> N/A
<b>University Project ID:</b> N/A
<b>Award Year(s):</b> July 1, 2014 – June 30, 2015

**Condition** – Of the 25 borrowers selected for testing compliance with the student loan repayment requirements within the Federal Perkins Loans Program (CFDA #84.038), we noted one instance (W04789052) in which the University did not send an exit counseling notification to the borrower and as a result, exit counseling was not completed by the borrower. The June 30, 2015 loan balance for the student in question was \$3,755.

**Recommendation** – We recommend that the Financial Services Business Office revise its control process to ensure that all manual manipulations to borrower information maintained by the University’s third-party service provider appropriately trigger all necessary subsequent action.

**Corrective Action:** This finding was a result of transitioning to our new loan servicer, Heartland-ECSI, on July 1, 2014. The Financial Services Business Office discovered that manual exit entry was not triggering a web response through our servicer in Fall of 2014. As of roughly October 1, 2014, the Financial Services Business Office has implemented, and successfully tested, the appropriate online exit process.

Anticipated Completion Date – October 1, 2014

Contact Person(s) – Aaron Courtney, Assistant Manager, Financial Services

**2015-004: Student Financial Assistance Cluster – Special Tests: Enrollment Reporting**

<p><b>Catalog of Federal Assistance (CFDA) Number and Title:</b>                  CFDA #84.063 Federal Pell Grant Program (FPL)                  CFDA #84.268 Federal Direct Student Loans (FDL)</p>
<p><b>Federal Agency Name:</b> U.S. Department of Education</p>
<p><b>Pass-Through Entity Name (if applicable):</b> N/A</p>
<p><b>Award Number/Name (Sponsor ID):</b>                  P063P142458 (FPL)                  P268K152458 (FDL)</p>
<p><b>University Project ID(s):</b>                  1002472 (FPL)                  1002470 (FDL)</p>
<p><b>Award Year(s):</b> July 1, 2014 – June 30, 2015</p>

**Condition** – Of the 40 withdrawn and graduated students selected for testing compliance with the campus-level enrollment reporting requirements within the Federal Pell Grant Program (CFDA #84.063) and the Federal Direct Student Loans Program (CFDA #84.268), we noted:

- Eight instances (student ID numbers W02620557, W07347734, W00374789, W07025545, W07665387, W06287367, W07529594, and W04739744) in which the student’s status change was not reported as of the correct effective date.
- Four instances (student ID numbers W08214390, W08106807, W02628299, and W04229577) where the student’s status change was not accurately reported.
- Two instances (student ID numbers W02620557 and W01707673) in which the status change was not certified timely.

The errors did not result in any questioned costs.

Of the 40 withdrawn and graduated students selected for testing compliance with the program-level enrollment reporting requirements within the Federal Pell Grant Program (CFDA #84.063) and the Federal Direct Student Loans Program (CFDA #84.268), we noted:

- Nine instances (student ID numbers W02620557, W01190576, W00374789, W07025545, W07665387, W06287367, W02628299, W07529594, and W00026308) in which the student’s status change was not reported as of the correct effective date.
- Nine instances (student IDs W08214390, W07347734, W08106807, W04739744, W04229577, W05985688, W06375189, W06986961, and W00752145) where the student’s status change was not accurately reported.

The errors did not result in any questioned costs.

**Recommendation** – We recommend the Student Financial Aid Office and Office of the Registrar implement a control to ensure timely and accurate submission of enrollment data and that enrollment data reported to the University’s third-party service provider is appropriately reported to NSLDS. Additionally, we recommend the Student Financial Aid Office and Office of the Registrar strengthen their monitoring of third-party service providers to ensure they have proper controls in place (i.e. obtain and review their annual audit report).

**Corrective Action:** After a review of the enrollment history reporting and a conversation with National Student Clearinghouse (NSC) personnel, it appears that our main issue is the all F's reporting. Every semester after grades are posted, an all F's list of students is created by Student Financial Aid, a last date of attendance is determined and a R2T4 calculation performed. Once completed, an enrollment report with the determined last date of attendance for these students is submitted to the NSC by the Registrar's Office. This is generally completed after the beginning of the next semester (e.g. fall all F's completed after the spring semester begins). If the student is enrolled for the spring semester, the spring enrollment reporting submitted through the Registrar's Office for that student is overriding the all F's date for the fall and the fall date is not reported to National Student Loan Database System (NSLDS). All incorrect data has been updated to the correct date and printed NSLDS records given to auditors. There were no issues with enrollment reporting for graduates.

Our corrective action plan is to add a step to the R2T4 calculation. Student Financial Aid will manually update the NSLDS enrollment data with the determined last date of attendance as we complete the R2T4 calculation. It will not be necessary for the Registrar's Office to send a special all F's enrollment file to the Clearinghouse. Additionally, the NSC's annual audit report will be reviewed and any questions or concerns will be clarified with the NSC Audit Resource Center.

Anticipated Completion Date – July 15, 2015

Contact Person(s) – Kathleen Bobbitt, Director, Student Financial Aid

**2015-005: Research and Development Cluster – Suspension and Debarment  
Abandoned Mine Land Reclamation Program – Suspension and Debarment**

<b>Catalog of Federal Assistance (CFDA) Number and Title:</b> Research & Development Cluster, #15.252 Abandoned Mine Land Reclamation Program
<b>Federal Agency Name:</b> U.S. Department of Interior, Office of Surface Mining
<b>Pass-Through Entity Name (if applicable):</b> Wyoming Department of Environmental Quality
<b>Award Number/Name (Sponsor ID):</b> <ol style="list-style-type: none"> <li>1. 092914JJ03</li> <li>2. 070108UW3</li> <li>3. 062212SA1</li> </ol>
<b>University Project ID:</b> <ol style="list-style-type: none"> <li>1. 1001541D</li> <li>2. WYDEQ49812</li> <li>3. 1001564</li> </ol>
<b>Award Year(s):</b> <ol style="list-style-type: none"> <li>1. May 14, 2012 – June 30, 2016</li> <li>2. April 1, 2008 – February 28, 2015</li> <li>3. March 8, 2012 – June 30, 2016</li> </ol>

<b>Catalog of Federal Assistance (CFDA) Number and Title:</b> #15.252 Abandoned Mine Land Reclamation Program
<b>Federal Agency Name:</b> U.S. Department of Interior, Office of Surface Mining
<b>Pass-Through Entity Name (if applicable):</b> Wyoming Department of Environmental Quality
<b>Award Number/Name (Sponsor ID):</b> PRELIM SPEND
<b>University Project ID:</b> 1002480
<b>Award Year(s):</b> July 1, 2014 – July 31, 2018

**Condition** – Of the eight vendors selected for testing compliance with the suspension and debarment requirements within the Research and Development Cluster, we noted that the University did not obtain or retain the required suspension and debarment certification for three of the vendors. The entire population of transactions subject to testing was \$12,816,157 which consisted of 62 vendors, eight of which were subjected to testing. However, we noted that due to the cause of the errors, any Federal expenditures incurred to a vendor that exceeded \$25,000 would be susceptible to this control deficiency.



Of the four vendors selected for testing compliance with the suspension and debarment requirements within the Abandoned Mine Land Reclamation Program (CFDA #15.252), we noted that the University did not obtain the required suspension and debarment certification for three of the four vendors. The entire population of transactions subject to testing was \$5,513,035, which consisted of 20 vendors, four of which were subjected to testing. However, we noted that due to the cause of the errors, any pass-through Federal expenditures disbursed via the University's payment request process would be susceptible to this control deficiency.

This did not result in a compliance finding or questioned costs as the vendors with which the University contracted were not suspended or debarred.

**Recommendation** – We recommend the University review and revise its current control system to require that all contracts be initiated through the established procurement process, which includes the suspension and debarment certification process. If this is not feasible, we recommend that a secondary control system be established to ensure that all contracts entered into outside of the established procurement process be reviewed to ensure compliance with all of the necessary Federal requirements, including suspension and debarment. However, with respect to alternative control systems, we also want to advise the University that the utilization of multiple control systems that are applicable to varying types of expenditures may subject the University to an increased risk of noncompliance.

**Corrective Action:** The University reviewed its process to review expenditures that exceed \$25,000 to ensure that Federal funds are reviewed for Suspension and Debarment. The University has expanded current procedures to include all Sponsored Program Fund Types (40XX, 41XX, 42XX) to ensure even pass-through funds would be detected and included in the processes. This change was implemented by Accounting during fieldwork when the finding was brought to our attention.

Anticipated Completion Date – October 1, 2015

Contact Person(s) – Juanita Carroll, Manager, Accounting

**2015-006: Research and Development Cluster - Procurement**

<p><b>Catalog of Federal Assistance (CFDA) Number and Title:</b></p> <ol style="list-style-type: none"> <li>1. Research &amp; Development Cluster, #93.859 Biomedical Research and Research Training</li> <li>2. #20.205 Highway Planning and Construction</li> <li>3. #66.605 Performance Partnership Grants</li> <li>4. #84.378A College Access Challenge Grant Program</li> <li>5. #10.500 Cooperative Extension Service</li> </ol>
<p><b>Federal Agency Name:</b></p> <ol style="list-style-type: none"> <li>1. U.S. Department of Health and Human Services, National Institutes of Health</li> <li>2. U.S. Department of Transportation, Federal Highway Administration</li> <li>3. U.S. Environmental Protection Agency</li> <li>4. U.S. Department of Education</li> <li>5. U.S. Department of Agriculture, National Institute of Food and Agriculture</li> </ol>
<p><b>Pass-Through Entity Name (if applicable):</b></p> <ol style="list-style-type: none"> <li>1. N/A</li> <li>2. Wyoming Department of Transportation</li> <li>3. Wyoming Department of Agriculture</li> <li>4. N/A</li> <li>5. N/A</li> </ol>
<p><b>Award Number/Name (Sponsor ID):</b></p> <ol style="list-style-type: none"> <li>1. 1R15GM106318-01; 02172015JJ03</li> <li>2. 012614JJ01; 011815JJ03; 001815JJ01</li> <li>3. BG-96825013-2; BG-96825013-0</li> <li>4. P378A140038</li> <li>5. 41100051004110012000</li> </ol>

<p><b>University Project ID(s):</b></p> <ol style="list-style-type: none"> <li>1. 1002080; 1001483C</li> <li>2. 1002202; 1002622; 1002618</li> <li>3. 1002568; 1002567</li> <li>4. 1000074H</li> <li>5. 11SLMKTG</li> </ol>
<p><b>Award Year(s):</b></p> <ol style="list-style-type: none"> <li>1. September 1, 2013 – August 31, 2016; February 1, 2015 – January 31, 2016</li> <li>2. January 1, 2014 – December 31, 2014; December 10, 2014 – December 31, 2015; January 1, 2015 – December 31, 2015</li> <li>3. October 21, 2014 – September 30, 2015; November 3, 2014 – September 30, 2015</li> <li>4. August 14, 2014 – August 31, 2016</li> <li>5. October 1, 2011 – September 30, 2016</li> </ol>

**Condition** – Of the 16 expenditures selected for testing compliance with the procurement requirements within the Research and Development Cluster, we noted that the University did not subject one of the expenditures to procurement as required by the University’s policy. The expenditure was incurred with a purchasing card in the amount of \$2,100 for commercial printing. Within the Research and Development Cluster, we noted a total of \$4,500 for two expenditures that were incurred with a purchasing card for commercial printing in excess of the procurement threshold.

We noted that any Federal program would be susceptible to this control deficiency. As a result, we reviewed all Federal expenditures incurred with a purchasing card used to procure commercial printing expenses. We noted a total of \$17,488 for nine expenditures that were incurred with a purchasing card for commercial printing in excess of the procurement threshold.

**Recommendation** – We recommend that the University review and revise its current control systems over procurement and procurement card usage as necessary to provide for identification of purchases that should be subjected to procurement prior to disbursement of funds. We also want to advise the University that the utilization of multiple dollar thresholds that are applicable to varying types of expenditures within established policies may subject the University to an increased risk of noncompliance with the University’s established policies.

**Corrective Action:** The University will review the current threshold for the purchases of commercial printing services and evaluate methods of procuring such services and implement internal controls that will ensure current University of Wyoming procurement regulations are followed or recommend appropriate changes to the threshold levels to mitigate such audit risk.

Anticipated Completion Date – June 30, 2016

Contact Person(s) – Martha Miller, Manager, University Procurement Services

**2015-007: Research and Development Cluster – Activities Allowed or Unallowed;  
Allowable Costs/Cost Principles**

<p><b>Catalog of Federal Assistance (CFDA) Number and Title:</b></p> <ol style="list-style-type: none"> <li>1. #12.300 Basic and Applied Scientific Research</li> <li>2. #15.231 Fish, Wildlife and Plant Conservation Resource Management</li> <li>3. #47.075 Social, Behavioral, and Economic Sciences</li> <li>4. #93.853 Extramural Research Programs in the Neurosciences and Neurological Disorders</li> <li>5. #15.945 Cooperative Research and Training Programs- Resources of the National Park System</li> <li>6. #10.310 Agriculture and Food Research Initiative (AFRI)</li> </ol>
<p><b>Federal Agency Name:</b></p> <ol style="list-style-type: none"> <li>1. U.S. Department of Defense, Office of the Chief of Naval Research</li> <li>2. U.S. Department of the Interior, Bureau of Land Management</li> <li>3. National Science Foundation</li> <li>4. U.S. Department of Health and Human Services, National Institute of Health</li> <li>5. U.S. Department of Interior, National Park Service</li> <li>6. U.S. Department of Agriculture, National Institute of Food and Agriculture</li> </ol>
<p><b>Pass-Through Entity Name (if applicable):</b> N/A</p>
<p><b>Award Number/Name (Sponsor ID):</b></p> <ol style="list-style-type: none"> <li>1. N00014-14-1-0045</li> <li>2. L09AC16044</li> <li>3. BCS-0845129</li> <li>4. 5R01NS079450-03</li> <li>5. P14AC01024</li> <li>6. 2011-68006-30185</li> </ol>
<p><b>University Project ID:</b></p> <ol style="list-style-type: none"> <li>1. 1002169</li> <li>2. DOI/BLM/41957</li> <li>3. NSF44363</li> <li>4. 1001741B</li> <li>5. 1002537</li> <li>6. 1001391</li> </ol>
<p><b>Award Year(s):</b></p> <ol style="list-style-type: none"> <li>1. October 1, 2013 – September 30, 2016</li> <li>2. October 1, 2009 – August 31, 2014</li> <li>3. July 1, 2009 – June 30, 2016</li> <li>4. July 1, 2014 – June 30, 2015</li> <li>5. September 1, 2014 – May 31, 2017</li> <li>6. January 1, 2012 – December 31, 2015</li> </ol>

**Condition** – Of the 60 expenditures selected for testing compliance with activities allowed or unallowed and allowable costs/cost principles within the Research and Development Cluster, we tested 27 expenditures for payroll and related benefits. Of those 27 expenditures, we noted one expenditure (CFDA #12.300, University Project ID 1002169) in which the amount charged of \$6,213 did not agree to the award noted on the certified time and effort reported on the Personnel Activity Report (PAR) for the applicable time period. Upon further research, an expenditure correction had been posted subsequent to year-end to move the expenditures to the award noted on the PAR. However, the Principal Investigator indicated that the expenditure correction was being submitted to move the expenditure to the proper award. He indicated that the proper award’s budget (UW Project ID 10002415) where the payroll expenditure should have been recorded to was not set up timely; therefore, he had charged the expenditure to the award selected for testing (UW Project ID 1002169). Moreover, we noted that the date of the original payroll expenditure was July 31, 2014; however, the expenditure correction and related PAR was not provided to the Office of Sponsored Programs until September 23, 2015. We noted that it is not possible to project this type of error to the population of Federal awards.

In addition, of the 27 payroll-related expenditures, we noted an additional five instances (University Project IDs 2 – 6 above) where the certified PAR was not provided to the Office of Sponsored Programs in a timely manner (within 90 days of the related expenditure). We noted that any Federal awards charged with payroll expenditures would be susceptible to this control deficiency.

**Recommendation** – We recommend that the University review and revise, as necessary, the current control system in place used to establish budgets for new awards on a timely basis. We also recommend that the Office of Sponsored Programs continue with its current efforts to create a formally documented policy that specifies the time frame in which expenditure corrections and PARs should be provided to the Office of Sponsored Programs, as well as to determine ways in which such a policy can be effectively enforced.

**Corrective Action:** The Office of Sponsored Programs will draft and implement a Cost Transfer Policy that will ensure that any cost transfers are completed in a timely manner to ensure the ability to justify the allowability of costs transferred to or from sponsored program awards. This policy will be drafted to work in conjunction with the Uniform Grant Guidance guidelines for close out which provides 90 days. Any cost transfers must be approved by the Manager of the Office of Sponsored Programs or whom she assigns to review to mitigate the risk of cost transfers. The Office of Sponsored Program has already hired additional staff to assist in the timely set up of new grants to also decrease the number of cost transfers.

Anticipated Completion Date – January 1, 2016

Contact Person(s) – Jonnie Jenkins, Manager, Office of Sponsored Programs